



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

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	4,376,700	0	4,178,450	0	1,110	0	4,770	0	8,561,030	0
Number of non-taxable returns	2	1,406,700	0	1,960,550	0	1,060	0	3,900	0	3,372,200	0
Total number of returns	3	5,783,390	0	6,139,000	0	2,170	0	8,670	0	11,933,230	0
Employment income	4	3,709,330	261,483,754	3,601,300	183,887,683	1,600	58,076	630	21,779	7,312,860	445,451,293
Commissions (from employment)	5	131,240	8,214,373	100,350	2,623,794	50	963	0	0	231,640	10,839,241
Other employment income	6	663,520	4,042,203	515,200	2,492,986	120	1,882	310	5,757	1,179,150	6,542,828
Old age security (OAS) pension	7	1,160,390	8,414,805	1,405,270	10,182,980	10	99	0	0	2,565,670	18,597,945
CPP or QPP benefits	8	1,380,570	12,547,704	1,644,190	13,051,799	60	377	0	0	3,024,820	25,599,918
Other pensions and superannuation	9	906,830	28,891,361	1,021,670	24,916,177	30	382	160	2,113	1,928,680	53,810,034
Elected split-pension amount	10	160,120	1,513,551	421,970	5,893,050	0	0	30	471	582,120	7,407,194
Employment insurance and other benefits	11	371,280	2,506,574	484,770	4,111,631	160	1,043	0	0	856,210	6,619,249
Taxable amount of dividends from taxable Canadian corporations	12	961,370	24,560,267	956,170	14,882,066	110	610	300	10,844	1,917,950	39,453,787
Interest and other investment income	13	1,398,770	4,779,032	1,576,110	4,666,252	370	702	1,700	9,941	2,976,940	9,455,926
Net partnership income (limited or non-active partners only)	14	13,040	180,478	8,830	53,704	0	0	0	0	21,870	234,252
Net rental income	15	375,220	1,641,876	369,480	1,622,641	30	98	410	3,093	745,150	3,267,708
Taxable capital gains	16	579,340	14,055,444	626,210	9,808,567	60	253	510	22,213	1,206,120	23,886,477
RRSP income	17	360,870	3,611,040	353,510	3,525,365	40	197	40	554	714,460	7,137,156
Other income	18	1,006,980	7,468,863	1,076,940	6,423,225	250	1,489	480	1,660	2,084,660	13,895,236
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	31,820	160,568	50,920	280,144	50	396	0	0	82,790	441,108
Net business income	20	558,900	9,056,719	418,770	5,604,093	170	1,327	3,400	98,016	981,240	14,760,154
Net professional income	21	81,970	4,945,401	86,830	3,400,532	30	394	30	529	168,860	8,346,857
Net commission income	22	60,030	1,509,764	62,290	989,106	20	75	30	211	122,370	2,499,156
Net farming income	23	47,330	174,324	26,180	94,287	0	0	3,600	73,339	77,120	341,984
Net fishing income	24	130	1,630	40	447	0	0	0	0	170	2,217
Workers' compensation benefits	25	116,050	1,368,582	85,600	767,877	20	283	10	153	201,680	2,136,894
Social assistance payments	26	354,170	2,958,536	410,950	3,346,524	230	2,151	130	1,380	765,470	6,308,591
Net federal supplements	27	368,110	2,226,254	536,580	3,682,335	0	0	0	0	904,700	5,908,664
Total income assessed	28	5,560,320	406,341,359	5,774,980	306,966,544	1,930	71,009	6,950	252,512	11,344,180	713,631,425
Registered pension plan (RPP) deduction	29	862,630	5,164,430	1,121,770	5,770,275	240	844	0	0	1,984,640	10,935,585
RRSP/PRPP deduction	30	1,278,630	12,853,486	1,122,050	8,773,420	210	1,150	120	1,713	2,401,010	21,629,769
Deduction for elected split-pension amount	31	422,340	5,902,342	160,240	1,508,597	0	0	20	86	582,610	7,411,081
Annual union, professional, or like dues	32	1,045,100	1,035,160	1,190,130	928,705	400	201	190	298	2,235,820	1,964,364
Child care expenses	33	118,760	641,171	304,890	1,555,007	30	118	30	102	423,710	2,196,397
Business investment loss	34	1,600	52,859	880	24,969	0	0	0	0	2,480	77,828
Moving expenses	35	16,520	112,265	13,850	71,383	10	21	0	0	30,380	183,671
Support payments made	36	24,480	603,124	1,460	21,832	0	0	0	0	25,940	624,983
Carrying charges and interest expenses	37	452,880	2,397,353	450,000	2,118,388	30	83	120	1,870	903,030	4,517,695
Deduction for CPP or QPP contributions on self-employment and other earnings	38	506,610	518,004	400,810	370,897	160	93	1,490	1,573	909,060	890,567
Deduction for CPP or QPP enhanced contributions on employment income	39	3,387,680	1,120,340	3,261,840	945,561	1,390	307	470	113	6,651,390	2,066,321



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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	7,780	290,867	3,610	67,096	0	0	0	0	11,390	357,963
Other employment expenses	42	764,170	1,527,984	766,780	810,105	320	344	10	6	1,531,280	2,338,439
Clergy residence deduction	43	8,380	152,516	2,730	40,876	0	0	0	0	11,110	193,459
Other deductions	44	233,330	657,512	240,570	939,804	40	68	30	56	473,980	1,597,441
Federal COVID-19 benefits repayment	45	71,740	109,424	69,440	96,923	20	30	0	0	141,200	206,376
Total deductions before adjustments	46	4,379,300	33,141,185	4,058,780	24,047,243	1,520	3,407	2,170	5,856	8,441,770	57,197,691
Social benefits repayment	47	176,030	660,290	142,800	553,388	0	0	0	0	318,840	1,213,682
Net income	48	5,541,640	372,961,002	5,752,480	282,611,977	1,930	67,634	6,810	249,666	11,302,860	655,890,280
Canadian Forces personnel and police deduction	49	2,070	44,523	360	6,475	0	0	0	0	2,420	50,998
Security options deductions	50	7,610	954,170	3,480	214,362	0	0	0	0	11,100	1,168,533
Other payments deduction	51	740,710	6,550,311	903,110	7,793,453	240	2,480	140	1,561	1,644,210	14,347,806
Non-capital losses of other years	52	7,170	144,803	7,680	65,298	0	0	10	79	14,860	210,180
Net capital losses of other years	53	103,080	559,343	82,440	291,432	0	0	0	0	185,530	850,810
Capital gains deduction	54	10,180	1,702,961	7,430	1,248,444	0	0	240	15,961	17,850	2,967,366
Northern residents deductions	55	3,700	13,966	3,160	12,256	0	0	0	0	6,860	26,235
Additional deductions	56	26,730	215,155	34,620	204,250	0	0	0	0	61,360	419,904
Farming/fishing losses of prior years	57	2,000	27,514	980	10,559	0	0	80	1,268	3,060	39,340
Total deductions from net income	58	888,300	10,231,694	1,027,310	9,862,212	260	2,696	480	19,199	1,916,360	20,115,801
Taxable income assessed	59	5,379,110	362,759,777	5,581,780	272,778,982	1,840	64,947	6,670	230,918	10,969,400	635,834,624
Basic personal amount	60	5,783,260	82,444,773	6,138,880	87,859,865	2,170	30,756	8,660	121,875	11,932,980	170,457,269
Age amount	61	1,142,720	7,613,416	1,405,330	9,675,795	50	317	590	4,337	2,548,680	17,293,866
Spouse or common-law partner amount	62	664,340	6,792,994	264,450	2,590,580	160	1,660	1,330	13,800	930,280	9,399,034
Canada caregiver amount	63	79,900	480,901	67,820	383,317	0	0	30	208	147,760	864,437
Amount for an eligible dependant	64	52,190	692,259	315,780	4,328,150	20	342	120	1,747	368,120	5,022,499
Family caregiver amount for children under 18 years of age	65	30,520	79,430	30,700	80,213	0	0	30	66	61,250	159,725
CPP or QPP contributions through employment	66	3,505,090	7,518,835	3,417,800	6,373,444	1,500	2,107	470	748	6,924,860	13,895,134
CPP or QPP contributions on self-employment and other earnings	67	506,610	518,004	400,810	370,897	160	93	1,490	1,573	909,060	890,567
Employment insurance premiums	68	3,324,990	2,311,265	3,303,860	2,034,051	1,480	712	500	253	6,630,830	4,346,280
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	7,710	23,130	1,060	3,186	0	0	0	0	8,770	26,319
Canada employment amount	73	3,940,300	4,844,912	3,736,090	4,637,923	1,610	2,047	820	957	7,678,820	9,485,839
Home accessibility expenses	74	12,800	81,971	12,400	76,310	0	0	0	0	25,190	158,284



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Home buyers' amount	75	42,990	365,645	32,600	261,608	20	180	20	155	75,620	627,588
Digital news subscription expenses	76	117,260	32,648	79,330	21,441	20	4	0	0	196,610	54,094
Pension income amount	77	974,490	1,883,247	1,213,800	2,338,682	30	61	170	318	2,188,490	4,222,308
Disability amount	78	211,460	1,880,654	239,610	2,126,524	70	585	20	133	451,150	4,007,897
Disability amount transferred from a dependant	79	72,340	871,638	81,410	991,334	10	149	60	761	153,820	1,863,881
Interest paid on student loans	80	50,790	14,948	88,810	22,618	40	9	0	0	139,640	37,586
Tuition, education, and textbook amounts	81	403,880	3,216,219	488,790	3,432,780	450	4,979	10	44	893,130	6,654,023
Tuition, education, and textbook amounts transferred from a child	82	124,550	604,392	93,860	431,959	0	0	0	0	218,420	1,036,412
Amounts transferred from spouse or common-law partner	83	337,440	2,125,853	264,090	1,694,081	40	264	180	1,225	601,750	3,821,423
Medical expenses	84	583,750	2,126,754	836,970	2,999,472	190	348	1,620	5,476	1,422,530	5,132,050
Total tax credits on personal amounts	85	5,783,320	18,961,302	6,138,940	19,897,995	2,170	6,698	8,660	23,014	11,933,100	38,889,008
Allowable charitable donations and government gifts	86	1,028,660	3,599,544	1,003,090	2,050,361	150	161	1,760	6,813	2,033,650	5,656,879
Eligible cultural and ecological gifts	87	1,060	14,053	1,190	6,536	0	0	0	0	2,250	20,590
Total tax credit on donations and gifts	88	1,022,540	1,092,588	998,360	594,407	150	44	1,750	1,946	2,022,800	1,688,985
Total federal non-refundable tax credits	89	5,783,330	20,053,890	6,138,940	20,492,402	2,170	6,741	8,660	24,960	11,933,100	40,577,994
Federal dividend tax credit	90	879,520	2,753,596	835,370	1,701,604	100	63	240	1,021	1,715,220	4,456,283
Minimum tax carryover	91	12,100	47,059	10,350	33,680	0	0	40	134	22,500	80,874
Basic federal tax	92	3,861,820	52,145,670	3,619,860	30,964,802	870	6,283	3,670	22,026	7,486,210	83,138,782
Federal foreign tax credit	93	455,230	719,161	457,260	364,626	70	221	70	595	912,630	1,084,604
Federal political contribution tax credit	94	44,350	8,657	27,340	4,816	0	0	0	0	71,690	13,474
Investment tax credit	95	3,900	48,156	1,840	12,103	0	0	60	1	5,810	60,260
Labour-sponsored funds tax credit (provincially registered)	96	50	17	50	15	0	0	0	0	90	32
Alternative minimum tax payable	97	12,200	87,062	10,400	71,373	0	0	40	443	22,640	158,878
Net federal tax	98	3,855,160	51,398,013	3,615,950	30,599,248	860	6,065	3,650	21,443	7,475,620	82,024,770
CPP contributions on self-employment	99	424,650	913,576	338,970	653,959	130	164	1,480	2,779	765,230	1,570,477
Social Benefits repayment	100	176,030	660,290	142,800	553,388	0	0	0	0	318,840	1,213,682
Canada workers benefit (CWB)	101	581,600	725,348	524,170	647,370	360	407	2,330	3,771	1,108,460	1,376,895
Canada Training Credit (CTC)	102	101,380	34,210	149,810	50,810	90	27	0	0	251,280	85,048
Eligible educator school supply tax credit	103	8,670	1,168	36,400	5,001	0	0	0	0	45,070	6,169
Net provincial or territorial tax	104	4,181,590	30,462,767	3,998,540	17,650,276	1,030	3,696	3,930	11,731	8,185,090	48,128,471
Total tax payable	105	4,376,700	83,435,299	4,178,450	49,458,824	1,110	9,930	4,770	35,953	8,561,030	132,940,007



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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Number of taxable returns	1	48,040	0	33,850	0	30	0	50	0
Number of non-taxable returns	2	187,150	0	195,770	0	210	0	40	0
Total number of returns	3	235,180	0	229,610	0	240	0	90	0
Employment income	4	181,940	2,032,899	183,300	1,690,659	170	1,370	0	0
Commissions (from employment)	5	1,760	4,143	3,040	3,187	0	0	0	0
Other employment income	6	4,380	13,806	4,220	11,163	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	9,670	28,984	9,840	29,867	0	0	0	0
Other pensions and superannuation	9	310	2,463	290	2,239	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	3,350	14,735	2,200	8,972	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	7,460	51,369	6,190	44,599	0	0	0	0
Interest and other investment income	13	15,660	20,170	15,840	18,767	20	3	20	10
Net partnership income (limited or non-active partners only)	14	20	165	0	0	0	0	0	0
Net rental income	15	240	1,448	180	987	0	0	0	0
Taxable capital gains	16	5,770	96,639	4,750	95,164	0	0	0	0
RRSP income	17	290	1,893	120	1,058	0	0	0	0
Other income	18	46,120	274,991	50,000	289,530	50	228	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,520	14,226	6,220	21,188	0	0	0	0
Net business income	20	7,900	56,650	6,130	36,799	0	0	0	0
Net professional income	21	760	4,258	830	3,244	0	0	0	0
Net commission income	22	560	3,214	510	2,041	0	0	0	0
Net farming income	23	350	2,833	120	965	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	850	1,052	710	732	0	0	0	0
Social assistance payments	26	5,010	37,352	4,480	30,702	10	84	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	206,580	2,663,425	203,960	2,291,937	200	1,814	70	1,709
Registered pension plan (RPP) deduction	29	3,730	2,303	3,330	1,436	0	0	0	0
RRSP/PRPP deduction	30	2,420	4,822	1,210	2,415	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	29,100	7,816	26,360	5,630	30	6	0	0
Child care expenses	33	0	0	40	98	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	670	511	910	696	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	1,720	2,365	1,660	2,074	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	3,760	947	0	0	20	6
Deduction for CPP or QPP enhanced contributions on employment income	39	92,780	7,461	90,980	5,290	80	4	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	2,220	2,166	1,460	578	0	0	0	0
Clergy residence deduction	43	20	22	20	13	0	0	0	0
Other deductions	44	1,600	6,153	1,730	3,834	0	0	0	0
Federal COVID-19 benefits repayment	45	420	638	590	822	0	0	0	0
Total deductions before adjustments	46	109,460	35,889	105,690	23,851	0	0	30	11



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Social benefits repayment	47	10	15	0	0	0	0	0	0
Net income	48	206,410	2,628,241	203,800	2,268,790	200	1,795	70	1,698
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	5,850	38,404	5,170	31,433	20	85	0	0
Non-capital losses of other years	52	20	27	10	21	0	0	0	0
Net capital losses of other years	53	80	73	50	57	0	0	0	0
Capital gains deduction	54	250	59,926	230	56,881	0	0	0	0
Northern residents deductions	55	40	84	30	69	0	0	0	0
Additional deductions	56	100	425	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	6,340	99,004	5,600	88,914	20	85	0	0
Taxable income assessed	59	203,330	2,529,303	201,380	2,179,902	190	1,710	70	1,687
Basic personal amount	60	235,180	3,375,789	229,610	3,296,699	240	3,378	90	1,198
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	160	1,866	500	6,332	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	80	1,130	900	12,925	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	110,610	56,431	109,520	41,157	110	35	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	3,760	947	0	0	20	6
Employment insurance premiums	68	157,640	30,279	159,190	25,319	130	20	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	50	147	10	33	0	0	0	0
Canada employment amount	73	182,150	227,178	183,490	228,834	170	205	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	100	933	90	850	0	0	0	0
Digital news subscription expenses	76	350	107	260	80	0	0	0	0
Pension income amount	77	300	504	290	457	0	0	0	0
Disability amount	78	5,370	54,841	3,080	31,321	0	0	0	0
Disability amount transferred from a dependant	79	0	0	20	199	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	21,310	85,772	22,720	87,573	10	38	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	80	20	79	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	3,000	3,689	4,250	5,316	10	10	0	0
Total tax credits on personal amounts	85	235,180	576,037	229,610	560,715	240	566	90	185
Allowable charitable donations and government gifts	86	2,340	1,927	1,760	1,105	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	2,240	540	1,710	302	0	0	0	0
Total federal non-refundable tax credits	89	235,180	576,577	229,610	561,017	240	566	90	185
Federal dividend tax credit	90	4,240	4,667	3,030	3,846	0	0	0	0
Minimum tax carryover	91	150	346	160	494	0	0	0	0
Basic federal tax	92	39,730	78,532	26,410	39,941	20	20	0	0



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

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: Under 20 Gender Diverse (Number)	Age Group: Under 20 Gender Diverse (Thousands of Dollars)	Age Group: Under 20 Unknown (Number)	Age Group: Under 20 Unknown (Thousands of Dollars)
Federal foreign tax credit	93	1,550	980	1,060	759	0	0	0	0
Federal political contribution tax credit	94	20	2	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	260	4,305	250	4,083	0	0	0	0
Net federal tax	98	39,530	77,560	26,220	39,190	20	20	40	138
CPP contributions on self-employment	99	4,130	2,764	3,100	1,645	0	0	0	0
Social Benefits repayment	100	10	15	0	0	0	0	0	0
Canada workers benefit (CWB)	101	16,800	18,759	12,470	14,487	20	27	20	18
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	50	9	50	8	0	0	0	0
Net provincial or territorial tax	104	37,000	33,705	24,830	18,175	20	8	40	72
Total tax payable	105	48,040	114,043	33,850	59,012	30	30	0	0





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

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	269,810	0	223,230	0	230	0	450	0
Number of non-taxable returns	2	241,540	0	249,550	0	370	0	370	0
Total number of returns	3	511,340	0	472,770	0	590	0	810	0
Employment income	4	412,820	11,145,548	393,500	8,830,169	430	9,202	60	1,676
Commissions (from employment)	5	11,790	98,230	13,450	50,390	10	32	0	0
Other employment income	6	24,720	125,046	17,360	99,681	20	132	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	5,610	16,701	8,370	25,184	0	0	0	0
Other pensions and superannuation	9	290	1,780	350	2,030	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	33,010	185,033	26,000	151,960	30	103	0	0
Taxable amount of dividends from taxable Canadian corporations	12	25,260	113,585	17,470	95,472	0	0	0	0
Interest and other investment income	13	57,910	36,289	55,930	36,077	0	0	0	0
Net partnership income (limited or non-active partners only)	14	60	117	30	-41	0	0	0	0
Net rental income	15	3,620	12,034	2,630	11,546	0	0	10	41
Taxable capital gains	16	16,860	76,794	10,730	63,821	0	0	20	39
RRSP income	17	3,260	9,071	1,880	3,334	0	0	0	0
Other income	18	88,310	397,913	92,480	402,155	70	331	20	60
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	12,930	51,872	18,650	80,531	20	88	0	0
Net business income	20	38,050	293,946	22,730	171,833	30	117	330	8,375
Net professional income	21	3,840	30,888	4,140	31,062	0	0	0	0
Net commission income	22	3,520	25,632	2,680	14,692	0	0	0	0
Net farming income	23	850	4,656	310	1,257	0	0	410	6,987
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	3,740	8,546	3,430	5,681	0	0	0	0
Social assistance payments	26	22,860	198,585	21,950	189,270	60	530	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	457,700	12,832,472	427,850	10,266,605	500	10,760	710	17,733
Registered pension plan (RPP) deduction	29	31,620	61,871	39,180	72,139	30	45	0	0
RRSP/PRPP deduction	30	33,370	129,357	23,730	75,485	20	38	0	0
Deduction for elected split-pension amount	31	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	32	83,740	41,640	89,670	31,949	90	25	10	12
Child care expenses	33	230	674	2,240	6,161	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	3,130	3,479	3,270	3,478	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	6,610	8,051	5,470	5,683	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	36,360	17,334	24,090	10,624	30	12	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	377,180	68,960	357,820	54,318	380	54	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	33,600	34,299	31,000	18,583	40	13	0	0
Clergy residence deduction	43	70	390	80	324	0	0	0	0
Other deductions	44	14,650	17,874	13,950	15,259	10	11	0	0
Federal COVID-19 benefits repayment	45	6,230	8,828	6,590	8,601	0	0	0	0
Total deductions before adjustments	46	398,770	392,935	373,720	302,812	400	219	0	0



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

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	760	1,037	70	86	0	0	0	0
Net income	48	456,890	12,446,185	427,270	9,966,691	500	10,542	700	17,744
Canadian Forces personnel and police deduction	49	70	1,146	0	0	0	0	0	0
Security options deductions	50	0	0	50	128	0	0	0	0
Other payments deduction	51	26,440	207,132	25,240	194,951	60	535	0	0
Non-capital losses of other years	52	0	0	90	244	0	0	0	0
Net capital losses of other years	53	1,460	810	510	376	0	0	0	0
Capital gains deduction	54	140	31,841	140	30,440	0	0	0	0
Northern residents deductions	55	180	545	150	457	0	0	0	0
Additional deductions	56	180	1,241	210	1,516	0	0	0	0
Farming/fishing losses of prior years	57	0	0	10	33	0	0	0	0
Total deductions from net income	58	28,620	243,699	26,350	228,412	60	541	0	0
Taxable income assessed	59	444,930	12,202,964	416,770	9,738,851	480	10,003	690	17,688
Basic personal amount	60	511,330	7,304,822	472,760	6,764,734	590	8,484	810	11,376
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	6,610	73,980	10,150	113,957	20	189	80	702
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	640	8,325	9,350	133,591	0	0	0	0
Family caregiver amount for children under 18 years of age	65	30	80	200	485	0	0	0	0
CPP or QPP contributions through employment	66	406,680	480,174	387,740	380,133	420	389	0	0
CPP or QPP contributions on self-employment and other earnings	67	36,360	17,334	24,090	10,624	30	12	0	0
Employment insurance premiums	68	387,250	162,196	371,310	133,692	400	137	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	540	1,611	130	381	0	0	0	0
Canada employment amount	73	413,900	523,820	394,120	498,992	430	544	0	0
Home accessibility expenses	74	0	0	20	50	0	0	0	0
Home buyers' amount	75	2,470	21,007	1,990	15,667	0	0	0	0
Digital news subscription expenses	76	2,190	603	1,570	437	0	0	0	0
Pension income amount	77	290	371	340	424	0	0	0	0
Disability amount	78	9,360	82,535	6,040	53,317	20	133	0	0
Disability amount transferred from a dependant	79	0	0	460	6,213	0	0	0	0
Interest paid on student loans	80	5,270	760	9,340	1,186	0	0	0	0
Tuition, education, and textbook amounts	81	145,040	1,171,341	155,690	1,146,562	170	1,775	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	149	40	133	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	11,970	15,730	18,370	24,122	40	80	0	0
Total tax credits on personal amounts	85	511,340	1,480,101	472,770	1,392,790	590	1,767	810	1,897
Allowable charitable donations and government gifts	86	20,170	14,378	18,650	11,173	20	3	0	0
Eligible cultural and ecological gifts	87	0	0	30	23	0	0	0	0
Total tax credit on donations and gifts	88	18,970	3,881	17,780	2,953	20	1	0	0
Total federal non-refundable tax credits	89	511,340	1,483,983	472,770	1,395,743	590	1,768	810	1,960
Federal dividend tax credit	90	21,980	10,528	13,900	10,746	0	0	0	0
Minimum tax carryover	91	180	665	190	574	0	0	0	0
Basic federal tax	92	201,050	770,398	154,510	447,048	130	351	380	1,239





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

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	10,340	8,655	5,460	5,510	0	0	0	0
Federal political contribution tax credit	94	350	41	130	16	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	130	2,198	120	2,024	0	0	0	0
Net federal tax	98	201,020	762,336	154,550	442,203	130	352	380	1,240
CPP contributions on self-employment	99	30,180	30,345	20,240	18,574	0	0	0	0
Social Benefits repayment	100	760	1,037	70	86	0	0	0	0
Canada workers benefit (CWB)	101	100,500	108,389	82,570	91,865	110	126	360	536
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	90	15	620	70	0	0	0	0
Net provincial or territorial tax	104	248,080	421,282	206,280	253,534	210	258	360	658
Total tax payable	105	269,810	1,215,008	223,230	714,406	230	631	450	2,071



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

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	422,670	0	378,230	0	350	0	750	0
Number of non-taxable returns	2	131,580	0	151,370	0	200	0	530	0
Total number of returns	3	554,250	0	529,600	0	550	0	1,280	0
Employment income	4	467,780	23,371,700	439,610	18,732,392	450	17,774	0	0
Commissions (from employment)	5	19,010	454,933	16,640	204,419	20	171	0	0
Other employment income	6	44,630	231,646	36,370	220,284	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	630	2,691	1,010	3,837	0	0	0	0
Other pensions and superannuation	9	280	2,128	280	2,026	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	49,720	312,272	65,030	575,295	60	338	0	0
Taxable amount of dividends from taxable Canadian corporations	12	45,900	398,184	32,100	163,840	0	0	0	0
Interest and other investment income	13	87,780	69,218	86,750	60,446	120	84	0	0
Net partnership income (limited or non-active partners only)	14	190	197	120	-505	0	0	0	0
Net rental income	15	14,560	42,545	12,120	37,112	0	0	0	0
Taxable capital gains	16	26,050	172,209	17,480	106,929	0	0	0	0
RRSP income	17	13,150	44,856	9,080	23,768	0	0	0	0
Other income	18	73,140	235,070	66,700	204,834	60	571	40	69
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,380	32,610	10,200	57,900	20	114	0	0
Net business income	20	63,290	664,364	37,750	427,841	50	401	610	17,407
Net professional income	21	7,590	138,060	9,160	179,120	0	0	0	0
Net commission income	22	5,610	68,082	4,910	44,523	0	0	0	0
Net farming income	23	1,420	7,733	640	-849	0	0	560	8,338
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	5,160	21,630	4,870	13,393	0	0	0	0
Social assistance payments	26	32,280	287,720	32,690	307,943	50	531	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	524,990	26,558,272	489,810	21,366,950	510	20,689	1,040	30,984
Registered pension plan (RPP) deduction	29	80,710	295,038	111,470	384,321	70	194	0	0
RRSP/PRPP deduction	30	99,470	620,863	88,410	434,988	70	312	0	0
Deduction for elected split-pension amount	31	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	32	112,310	93,424	133,360	91,144	110	49	0	0
Child care expenses	33	2,480	10,127	18,350	69,325	0	0	0	0
Business investment loss	34	80	1,094	0	0	0	0	0	0
Moving expenses	35	3,940	9,517	3,380	7,137	0	0	0	0
Support payments made	36	110	128	0	0	0	0	0	0
Carrying charges and interest expenses	37	12,220	19,409	9,470	12,323	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	60,500	40,834	40,240	30,538	50	21	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	447,440	132,703	416,040	113,097	430	102	70	14
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	95,100	113,505	99,770	76,475	120	93	0	0
Clergy residence deduction	43	280	3,288	140	1,258	0	0	0	0
Other deductions	44	21,330	27,700	22,270	28,241	10	11	0	0
Federal COVID-19 benefits repayment	45	8,840	12,921	9,460	12,476	10	13	0	0
Total deductions before adjustments	46	479,240	1,380,841	441,940	1,261,911	440	813	340	436



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

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	2,860	3,712	440	545	0	0	0	0
Net income	48	523,850	25,189,531	488,600	20,115,183	510	19,877	1,020	30,982
Canadian Forces personnel and police deduction	49	340	6,506	60	1,052	0	0	0	0
Security options deductions	50	520	9,313	260	4,256	0	0	0	0
Other payments deduction	51	37,170	309,350	37,310	321,357	60	574	0	0
Non-capital losses of other years	52	0	0	270	1,201	0	0	0	0
Net capital losses of other years	53	3,420	3,089	1,420	975	0	0	0	0
Capital gains deduction	54	250	41,924	220	38,240	0	0	0	0
Northern residents deductions	55	360	1,209	330	1,178	0	0	0	0
Additional deductions	56	260	4,794	260	4,089	0	0	0	0
Farming/fishing losses of prior years	57	60	723	20	100	0	0	10	268
Total deductions from net income	58	42,540	378,830	40,070	372,580	60	577	20	357
Taxable income assessed	59	507,360	24,813,007	472,700	19,745,904	490	19,300	1,010	30,625
Basic personal amount	60	554,230	7,875,637	529,580	7,537,627	550	7,750	1,280	18,030
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	35,370	397,945	23,550	247,641	30	323	200	2,006
Canada caregiver amount	63	680	4,157	570	3,423	0	0	0	0
Amount for an eligible dependant	64	2,240	30,065	26,350	376,257	0	0	0	0
Family caregiver amount for children under 18 years of age	65	390	995	1,290	3,330	0	0	0	0
CPP or QPP contributions through employment	66	462,670	895,009	434,800	765,635	440	698	60	94
CPP or QPP contributions on self-employment and other earnings	67	60,500	40,834	40,240	30,538	50	21	0	0
Employment insurance premiums	68	443,770	287,366	421,810	252,604	440	234	60	31
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	950	2,847	190	576	0	0	0	0
Canada employment amount	73	470,740	600,001	442,440	562,262	460	581	120	136
Home accessibility expenses	74	90	444	90	269	0	0	0	0
Home buyers' amount	75	11,160	93,078	9,940	78,158	0	0	10	70
Digital news subscription expenses	76	4,670	1,210	3,280	856	0	0	0	0
Pension income amount	77	270	334	310	427	0	0	0	0
Disability amount	78	9,480	83,927	6,760	59,816	20	151	0	0
Disability amount transferred from a dependant	79	890	11,080	2,560	35,863	0	0	0	0
Interest paid on student loans	80	16,810	4,499	30,110	6,997	10	2	0	0
Tuition, education, and textbook amounts	81	114,680	1,203,614	128,270	1,275,493	170	2,368	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	75	10	67	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,230	19,083	2,490	9,413	0	0	0	0
Medical expenses	84	17,660	28,052	30,580	47,972	50	84	220	643
Total tax credits on personal amounts	85	554,240	1,735,728	529,590	1,693,302	550	1,860	1,280	3,221
Allowable charitable donations and government gifts	86	46,550	49,018	48,740	39,349	40	26	0	0
Eligible cultural and ecological gifts	87	50	32	70	32	0	0	0	0
Total tax credit on donations and gifts	88	45,060	13,414	47,690	10,557	30	7	0	0
Total federal non-refundable tax credits	89	554,240	1,749,142	529,590	1,703,858	550	1,867	1,280	3,400
Federal dividend tax credit	90	44,820	38,485	30,630	16,407	0	0	0	0
Minimum tax carryover	91	310	1,503	250	1,153	0	0	0	0
Basic federal tax	92	362,480	2,655,200	317,800	1,789,704	260	1,694	590	2,239



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

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	22,520	23,397	15,000	18,016	0	0	0	0
Federal political contribution tax credit	94	980	142	550	69	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	240	2,574	180	2,502	0	0	0	0
Net federal tax	98	362,540	2,632,718	317,950	1,773,191	260	1,638	590	2,239
CPP contributions on self-employment	99	50,280	71,775	33,980	53,720	40	36	260	496
Social Benefits repayment	100	2,860	3,712	440	545	0	0	0	0
Canada workers benefit (CWB)	101	97,670	107,665	82,890	96,004	110	119	420	681
Canada Training Credit (CTC)	102	30,970	9,577	40,600	12,588	40	13	0	0
Eligible educator school supply tax credit	103	540	67	3,960	525	0	0	0	0
Net provincial or territorial tax	104	399,350	1,475,010	361,330	992,091	330	1,019	600	1,191
Total tax payable	105	422,670	4,183,252	378,230	2,819,734	350	2,694	750	3,926



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

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	438,310	0	393,110	0	200	0	740	0
Number of non-taxable returns	2	87,330	0	141,550	0	110	0	560	0
Total number of returns	3	525,630	0	534,660	0	310	0	1,310	0
Employment income	4	437,110	30,022,829	418,290	21,643,534	240	10,699	0	0
Commissions (from employment)	5	18,240	794,664	14,140	321,826	0	0	0	0
Other employment income	6	53,990	353,952	45,010	243,456	20	60	50	780
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	750	7,404	1,350	11,248	0	0	0	0
Other pensions and superannuation	9	450	5,655	360	4,176	0	0	0	0
Elected split-pension amount	10	60	565	190	1,922	0	0	0	0
Employment insurance and other benefits	11	56,530	368,394	105,360	1,188,900	30	322	0	0
Taxable amount of dividends from taxable Canadian corporations	12	58,060	901,483	41,640	409,133	0	0	0	0
Interest and other investment income	13	95,960	113,701	94,560	89,346	0	0	0	0
Net partnership income (limited or non-active partners only)	14	400	395	190	-46	0	0	0	0
Net rental income	15	27,870	74,121	27,490	77,239	0	0	0	0
Taxable capital gains	16	30,490	389,530	21,820	202,603	0	0	0	0
RRSP income	17	29,280	107,293	22,850	63,918	0	0	0	0
Other income	18	68,550	271,920	65,210	235,421	30	55	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,110	22,626	5,600	42,762	0	0	0	0
Net business income	20	60,610	933,872	44,430	608,804	30	165	580	16,914
Net professional income	21	9,310	382,762	11,580	418,016	10	145	0	0
Net commission income	22	5,780	107,558	6,460	76,348	0	0	0	0
Net farming income	23	2,290	9,274	1,250	2,929	0	0	510	8,661
Net fishing income	24	10	418	0	0	0	0	0	0
Workers' compensation benefits	25	5,160	34,030	4,670	20,020	0	0	0	0
Social assistance payments	26	32,510	307,324	35,460	365,754	40	454	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	505,070	35,210,423	488,410	26,034,967	290	12,695	990	33,142
Registered pension plan (RPP) deduction	29	105,760	514,929	138,910	584,853	60	195	0	0
RRSP/PRPP deduction	30	138,170	1,059,621	122,490	703,318	50	256	10	277
Deduction for elected split-pension amount	31	70	494	40	249	0	0	0	0
Annual union, professional, or like dues	32	116,190	127,150	138,280	107,857	80	59	20	30
Child care expenses	33	14,220	79,928	67,580	357,974	0	0	0	0
Business investment loss	34	120	2,110	40	557	0	0	0	0
Moving expenses	35	2,990	19,615	2,230	11,099	0	0	0	0
Support payments made	36	350	1,267	0	0	0	0	0	0
Carrying charges and interest expenses	37	16,630	42,366	12,170	25,058	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	59,850	57,407	47,110	44,730	30	19	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	422,460	147,808	396,510	120,151	220	62	70	16
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	60	3,269	0	0	0	0	0	0
Other employment expenses	42	117,070	164,139	119,070	101,286	70	85	0	0
Clergy residence deduction	43	510	8,188	180	1,870	0	0	0	0
Other deductions	44	21,200	39,275	21,150	28,176	0	0	0	0
Federal COVID-19 benefits repayment	45	8,290	12,234	7,830	10,681	0	0	0	0
Total deductions before adjustments	46	462,890	2,279,928	435,110	2,098,904	250	728	380	670



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

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	4,230	5,534	910	1,152	0	0	0	0
Net income	48	503,550	32,953,734	486,040	23,955,157	290	11,997	970	32,665
Canadian Forces personnel and police deduction	49	550	11,274	80	1,538	0	0	0	0
Security options deductions	50	840	31,515	480	9,605	0	0	0	0
Other payments deduction	51	37,430	341,364	39,870	385,789	40	454	0	0
Non-capital losses of other years	52	480	4,286	500	2,436	0	0	0	0
Net capital losses of other years	53	4,410	6,134	2,070	3,036	0	0	0	0
Capital gains deduction	54	420	65,037	310	50,803	0	0	20	1,573
Northern residents deductions	55	410	1,490	350	1,309	0	0	0	0
Additional deductions	56	310	8,720	320	8,715	0	0	0	0
Farming/fishing losses of prior years	57	90	794	40	614	0	0	0	0
Total deductions from net income	58	44,730	470,658	43,840	463,846	50	458	50	1,922
Taxable income assessed	59	486,370	32,484,942	467,800	23,492,466	270	11,546	960	30,743
Basic personal amount	60	525,600	7,437,286	534,650	7,607,128	310	4,374	1,310	18,373
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	68,840	762,012	28,540	296,201	30	368	210	2,084
Canada caregiver amount	63	1,260	7,822	1,070	6,366	0	0	0	0
Amount for an eligible dependant	64	4,730	65,064	45,190	644,425	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,070	5,338	4,060	10,735	0	0	0	0
CPP or QPP contributions through employment	66	431,360	989,137	412,340	810,653	230	415	70	110
CPP or QPP contributions on self-employment and other earnings	67	59,850	57,407	47,110	44,730	30	19	0	0
Employment insurance premiums	68	409,380	307,843	395,090	257,833	230	137	70	37
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	1,080	3,231	170	522	0	0	0	0
Canada employment amount	73	441,470	563,605	421,670	534,824	240	309	120	137
Home accessibility expenses	74	230	1,241	170	821	0	0	0	0
Home buyers' amount	75	12,370	105,152	9,210	73,280	0	0	0	0
Digital news subscription expenses	76	6,090	1,529	4,490	1,098	0	0	0	0
Pension income amount	77	450	688	510	799	0	0	0	0
Disability amount	78	8,710	77,050	7,030	62,208	10	98	0	0
Disability amount transferred from a dependant	79	3,370	45,882	6,990	101,354	0	0	0	0
Interest paid on student loans	80	13,990	4,316	23,560	6,431	0	0	0	0
Tuition, education, and textbook amounts	81	50,200	423,618	63,960	457,658	60	551	0	0
Tuition, education, and textbook amounts transferred from a child	82	60	202	50	146	0	0	0	0
Amounts transferred from spouse or common-law partner	83	8,220	29,973	3,430	13,585	0	0	0	0
Medical expenses	84	21,910	49,044	39,150	78,254	30	54	200	522
Total tax credits on personal amounts	85	525,620	1,638,735	534,660	1,649,950	310	969	1,310	3,286
Allowable charitable donations and government gifts	86	66,460	107,467	61,880	58,102	30	34	0	0
Eligible cultural and ecological gifts	87	60	55	50	40	0	0	0	0
Total tax credit on donations and gifts	88	65,550	30,664	61,180	15,743	30	9	0	0
Total federal non-refundable tax credits	89	525,620	1,669,399	534,660	1,665,693	310	978	1,310	3,533
Federal dividend tax credit	90	57,290	87,188	40,460	40,547	0	0	0	0
Minimum tax carryover	91	380	1,796	310	1,218	0	0	0	0
Basic federal tax	92	402,120	4,374,186	353,830	2,632,796	180	1,152	0	0



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

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	27,110	42,245	18,490	22,430	10	0	0	0
Federal political contribution tax credit	94	1,720	246	870	112	0	0	0	0
Investment tax credit	95	130	553	30	91	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	520	3,946	340	3,246	0	0	0	0
Net federal tax	98	402,000	4,332,264	354,080	2,611,802	180	1,153	0	0
CPP contributions on self-employment	99	49,260	101,160	39,340	78,810	30	34	0	0
Social Benefits repayment	100	4,230	5,534	910	1,152	0	0	0	0
Canada workers benefit (CWB)	101	69,870	85,282	63,730	83,730	50	67	0	0
Canada Training Credit (CTC)	102	25,890	9,069	35,310	12,394	20	7	0	0
Eligible educator school supply tax credit	103	1,060	136	5,160	688	0	0	0	0
Net provincial or territorial tax	104	417,510	2,457,894	373,820	1,445,985	200	652	590	1,177
Total tax payable	105	438,310	6,896,946	393,110	4,138,241	200	1,838	740	4,063



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

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	412,440	0	367,970	0	120	0	650	0
Number of non-taxable returns	2	69,710	0	135,050	0	50	0	450	0
Total number of returns	3	482,150	0	503,020	0	180	0	1,090	0
Employment income	4	394,270	32,477,454	379,780	22,085,352	130	8,141	0	0
Commissions (from employment)	5	15,990	985,522	11,320	336,343	0	0	0	0
Other employment income	6	54,760	395,004	48,560	228,626	20	495	40	450
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,950	20,146	3,460	31,806	0	0	0	0
Other pensions and superannuation	9	790	12,575	610	7,921	0	0	0	0
Elected split-pension amount	10	130	1,319	520	5,686	0	0	0	0
Employment insurance and other benefits	11	48,220	326,825	82,180	882,463	20	129	0	0
Taxable amount of dividends from taxable Canadian corporations	12	64,830	1,439,717	47,360	837,341	0	0	30	2,063
Interest and other investment income	13	92,850	160,972	89,650	116,479	40	43	0	0
Net partnership income (limited or non-active partners only)	14	610	8,687	0	0	0	0	0	0
Net rental income	15	36,450	85,418	37,050	94,920	0	0	0	0
Taxable capital gains	16	32,430	571,384	24,790	306,894	0	0	0	0
RRSP income	17	43,110	158,711	37,180	112,574	0	0	0	0
Other income	18	63,840	302,181	64,710	265,469	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,810	15,390	3,850	32,707	0	0	0	0
Net business income	20	58,050	1,020,054	47,180	674,539	20	137	480	15,562
Net professional income	21	8,520	492,626	10,980	485,919	0	0	10	154
Net commission income	22	5,890	136,070	7,920	102,575	0	0	0	0
Net farming income	23	2,760	6,722	1,600	1,299	0	0	410	7,867
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	5,450	56,505	4,810	28,739	0	0	0	0
Social assistance payments	26	29,360	296,203	34,270	387,261	10	103	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	466,340	38,970,990	458,020	27,043,925	160	9,713	850	31,103
Registered pension plan (RPP) deduction	29	114,770	688,626	145,080	751,154	30	185	0	0
RRSP/PRPP deduction	30	150,500	1,303,320	129,270	787,444	30	253	0	0
Deduction for elected split-pension amount	31	230	1,553	100	430	0	0	0	0
Annual union, professional, or like dues	32	112,910	135,380	136,170	115,990	50	32	0	0
Child care expenses	33	32,230	204,480	96,380	571,867	20	65	0	0
Business investment loss	34	130	2,487	70	1,643	0	0	0	0
Moving expenses	35	2,030	22,055	1,400	12,454	0	0	0	0
Support payments made	36	1,060	7,146	100	706	0	0	0	0
Carrying charges and interest expenses	37	20,350	75,301	15,050	43,753	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	57,370	61,976	49,760	48,554	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	382,990	142,918	361,500	115,610	120	38	70	17
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	110	8,342	50	1,047	0	0	0	0
Other employment expenses	42	112,350	186,338	106,320	104,735	40	53	0	0
Clergy residence deduction	43	740	13,303	220	2,988	0	0	0	0
Other deductions	44	19,370	33,348	19,040	27,547	0	0	0	0
Federal COVID-19 benefits repayment	45	7,070	10,626	6,440	8,634	0	0	0	0
Total deductions before adjustments	46	426,560	2,897,522	404,380	2,594,909	130	670	330	766



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

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	4,260	5,890	900	1,275	0	0	0	0
Net income	48	464,510	36,108,431	454,900	24,472,892	160	9,043	840	30,534
Canadian Forces personnel and police deduction	49	500	10,510	70	1,051	0	0	0	0
Security options deductions	50	940	67,580	430	23,733	0	0	0	0
Other payments deduction	51	34,560	352,708	38,830	416,000	10	198	0	0
Non-capital losses of other years	52	590	6,348	810	4,050	0	0	0	0
Net capital losses of other years	53	5,250	12,427	2,640	6,052	0	0	0	0
Capital gains deduction	54	580	85,978	330	45,065	0	0	0	0
Northern residents deductions	55	370	1,376	290	1,155	0	0	0	0
Additional deductions	56	290	10,102	300	9,053	0	0	0	0
Farming/fishing losses of prior years	57	110	1,081	60	698	0	0	0	0
Total deductions from net income	58	42,910	548,140	43,560	506,866	10	198	40	621
Taxable income assessed	59	448,250	35,561,746	436,410	23,967,979	160	8,845	830	29,913
Basic personal amount	60	482,130	6,835,606	502,990	7,180,357	180	2,423	1,090	15,233
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	83,410	929,351	27,980	291,862	30	243	200	2,072
Canada caregiver amount	63	2,070	12,949	1,840	11,609	0	0	0	0
Amount for an eligible dependant	64	8,040	111,962	61,270	868,356	0	0	20	268
Family caregiver amount for children under 18 years of age	65	5,520	14,468	7,010	18,757	0	0	0	0
CPP or QPP contributions through employment	66	389,040	953,232	374,490	777,013	130	259	70	109
CPP or QPP contributions on self-employment and other earnings	67	57,370	61,976	49,760	48,554	0	0	0	0
Employment insurance premiums	68	361,220	288,453	352,590	241,758	130	85	60	35
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	1,110	3,342	130	402	0	0	0	0
Canada employment amount	73	399,070	509,643	383,220	486,236	140	177	110	126
Home accessibility expenses	74	320	1,950	260	1,574	0	0	0	0
Home buyers' amount	75	7,930	68,282	5,020	41,278	0	0	0	0
Digital news subscription expenses	76	6,820	1,687	4,450	1,072	0	0	0	0
Pension income amount	77	860	1,469	1,060	1,832	0	0	0	0
Disability amount	78	8,120	71,917	7,400	65,573	0	0	0	0
Disability amount transferred from a dependant	79	7,930	112,787	11,440	165,915	0	0	0	0
Interest paid on student loans	80	7,050	2,301	11,830	3,310	0	0	0	0
Tuition, education, and textbook amounts	81	27,200	158,764	40,120	197,334	20	114	0	0
Tuition, education, and textbook amounts transferred from a child	82	410	1,443	830	2,877	0	0	0	0
Amounts transferred from spouse or common-law partner	83	8,380	30,744	3,260	14,225	0	0	0	0
Medical expenses	84	27,710	79,518	45,850	112,730	20	22	220	892
Total tax credits on personal amounts	85	482,140	1,535,764	503,010	1,578,369	180	518	1,090	2,855
Allowable charitable donations and government gifts	86	82,100	165,856	70,420	101,270	30	41	210	823
Eligible cultural and ecological gifts	87	60	118	80	72	0	0	0	0
Total tax credit on donations and gifts	88	81,470	47,960	69,950	29,008	30	11	210	235
Total federal non-refundable tax credits	89	482,140	1,583,724	503,010	1,607,377	180	529	1,090	3,090
Federal dividend tax credit	90	63,770	144,451	45,040	88,365	0	0	30	198
Minimum tax carryover	91	520	2,289	400	1,564	0	0	0	0
Basic federal tax	92	382,360	5,319,890	332,320	2,883,269	110	1,172	0	0



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

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	27,400	53,695	18,580	20,774	0	0	0	0
Federal political contribution tax credit	94	2,170	368	1,200	179	0	0	0	0
Investment tax credit	95	150	1,169	70	157	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	720	4,507	550	2,933	0	0	0	0
Net federal tax	98	382,220	5,266,400	332,700	2,863,884	110	1,102	0	0
CPP contributions on self-employment	99	47,110	109,306	41,310	85,606	0	0	0	0
Social Benefits repayment	100	4,260	5,890	900	1,275	0	0	0	0
Canada workers benefit (CWB)	101	56,120	75,923	55,310	77,831	20	19	270	466
Canada Training Credit (CTC)	102	16,600	5,837	25,210	8,847	20	5	0	0
Eligible educator school supply tax credit	103	1,300	165	5,790	791	0	0	0	0
Net provincial or territorial tax	104	392,800	3,045,117	347,370	1,602,440	120	651	510	1,415
Total tax payable	105	412,440	8,426,833	367,970	4,553,716	120	1,774	0	0



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

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	372,570	0	351,660	0	60	0	590	0
Number of non-taxable returns	2	61,570	0	116,550	0	30	0	420	0
Total number of returns	3	434,140	0	468,220	0	90	0	1,010	0
Employment income	4	348,760	31,764,359	355,180	23,085,665	60	4,051	80	3,161
Commissions (from employment)	5	13,970	1,069,444	9,570	350,836	0	0	0	0
Other employment income	6	51,900	404,953	51,000	257,169	0	0	50	265
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	3,700	39,529	7,170	68,431	0	0	0	0
Other pensions and superannuation	9	1,160	23,598	990	15,773	0	0	0	0
Elected split-pension amount	10	230	2,147	1,290	15,603	0	0	0	0
Employment insurance and other benefits	11	34,310	243,881	45,350	361,051	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	64,120	1,773,622	51,330	882,978	0	0	0	0
Interest and other investment income	13	84,320	185,141	87,380	141,584	10	11	160	294
Net partnership income (limited or non-active partners only)	14	730	9,437	450	2,964	0	0	0	0
Net rental income	15	39,980	91,539	41,610	112,107	0	0	60	334
Taxable capital gains	16	32,710	747,181	28,240	414,996	0	0	0	0
RRSP income	17	46,130	198,400	42,010	158,820	0	0	0	0
Other income	18	57,470	347,892	62,340	283,481	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,180	9,957	2,760	21,559	0	0	0	0
Net business income	20	54,050	997,086	45,520	675,681	0	0	390	13,630
Net professional income	21	7,230	542,541	9,610	481,630	0	0	0	0
Net commission income	22	5,890	146,557	8,140	114,892	0	0	0	0
Net farming income	23	2,950	6,757	1,700	2,689	0	0	390	10,345
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	5,860	74,981	5,890	42,855	0	0	0	0
Social assistance payments	26	26,550	284,931	31,180	373,264	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	420,680	38,966,454	431,320	27,898,331	80	4,952	770	31,108
Registered pension plan (RPP) deduction	29	111,110	755,326	147,100	889,190	10	58	0	0
RRSP/PRPP deduction	30	147,540	1,364,486	133,670	891,881	20	102	0	0
Deduction for elected split-pension amount	31	440	4,131	170	952	0	0	0	0
Annual union, professional, or like dues	32	103,990	129,103	134,880	124,939	20	11	0	0
Child care expenses	33	33,030	185,781	70,820	362,185	0	0	0	0
Business investment loss	34	160	6,293	80	3,023	0	0	0	0
Moving expenses	35	1,290	16,219	770	10,393	0	0	0	0
Support payments made	36	1,780	19,098	210	1,369	0	0	0	0
Carrying charges and interest expenses	37	22,470	99,212	18,350	65,382	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	53,300	59,173	47,570	46,817	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	340,130	129,887	341,170	114,881	60	19	60	17
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	210	18,749	70	2,957	0	0	0	0
Other employment expenses	42	95,460	185,478	95,690	104,591	20	17	0	0
Clergy residence deduction	43	940	18,214	260	4,206	0	0	0	0
Other deductions	44	17,790	30,386	18,040	29,586	0	0	0	0
Federal COVID-19 benefits repayment	45	6,420	9,774	6,220	8,459	0	0	0	0
Total deductions before adjustments	46	382,630	3,031,491	380,900	2,661,086	60	272	260	459



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

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	3,780	5,363	930	1,245	0	0	0	0
Net income	48	418,720	35,967,456	428,160	25,267,090	80	4,679	750	30,979
Canadian Forces personnel and police deduction	49	300	7,248	50	968	0	0	0	0
Security options deductions	50	950	107,456	380	17,278	0	0	0	0
Other payments deduction	51	32,160	359,913	36,760	416,120	0	0	0	0
Non-capital losses of other years	52	630	7,530	950	5,984	0	0	0	0
Net capital losses of other years	53	5,800	21,860	3,210	7,031	0	0	0	0
Capital gains deduction	54	590	93,774	400	64,278	0	0	0	0
Northern residents deductions	55	330	1,338	270	1,140	0	0	0	0
Additional deductions	56	320	15,030	320	13,681	0	0	0	0
Farming/fishing losses of prior years	57	130	1,441	70	560	0	0	10	207
Total deductions from net income	58	40,890	616,213	42,200	527,046	10	253	40	1,381
Taxable income assessed	59	403,120	35,352,933	411,130	24,741,834	70	4,426	740	29,599
Basic personal amount	60	434,130	6,163,772	468,210	6,693,756	90	1,243	1,010	14,135
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	76,540	855,034	27,720	288,839	10	141	150	1,582
Canada caregiver amount	63	3,220	20,574	3,570	22,390	0	0	0	0
Amount for an eligible dependant	64	10,750	148,082	64,880	906,843	0	0	20	331
Family caregiver amount for children under 18 years of age	65	7,580	19,959	7,780	20,495	0	0	0	0
CPP or QPP contributions through employment	66	344,930	865,107	350,850	768,725	60	129	60	111
CPP or QPP contributions on self-employment and other earnings	67	53,300	59,173	47,570	46,817	0	0	0	0
Employment insurance premiums	68	313,980	256,877	329,410	238,377	60	43	60	37
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	850	2,553	120	369	0	0	0	0
Canada employment amount	73	353,770	451,808	358,610	456,279	70	85	110	125
Home accessibility expenses	74	390	2,719	310	2,159	0	0	0	0
Home buyers' amount	75	4,070	35,426	2,640	21,837	0	0	0	0
Digital news subscription expenses	76	6,600	1,680	4,220	1,067	0	0	0	0
Pension income amount	77	1,310	2,390	2,180	3,989	0	0	0	0
Disability amount	78	7,870	69,699	8,280	73,333	0	0	0	0
Disability amount transferred from a dependant	79	10,820	154,907	12,930	182,737	0	0	0	0
Interest paid on student loans	80	3,340	1,199	6,280	1,862	0	0	0	0
Tuition, education, and textbook amounts	81	16,920	77,595	29,880	120,559	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	3,170	12,083	6,280	25,273	0	0	0	0
Amounts transferred from spouse or common-law partner	83	7,190	28,651	3,390	17,622	0	0	0	0
Medical expenses	84	31,140	93,320	48,350	126,498	10	51	200	925
Total tax credits on personal amounts	85	434,130	1,396,454	468,210	1,501,470	90	289	1,010	2,657
Allowable charitable donations and government gifts	86	86,470	206,501	77,690	106,831	0	0	0	0
Eligible cultural and ecological gifts	87	80	165	60	113	0	0	0	0
Total tax credit on donations and gifts	88	86,020	60,586	77,250	29,872	0	0	0	0
Total federal non-refundable tax credits	89	434,130	1,457,039	468,210	1,531,341	90	294	1,010	2,903
Federal dividend tax credit	90	62,640	183,084	48,370	88,445	0	0	0	0
Minimum tax carryover	91	650	2,839	530	1,871	0	0	0	0
Basic federal tax	92	345,840	5,663,115	319,870	3,168,320	60	578	460	2,933





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

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	26,150	58,968	20,250	24,785	0	0	0	0
Federal political contribution tax credit	94	2,540	475	1,280	202	0	0	0	0
Investment tax credit	95	240	3,042	90	456	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	890	5,054	690	4,130	0	0	0	0
Net federal tax	98	345,450	5,602,753	320,070	3,145,145	60	566	460	2,927
CPP contributions on self-employment	99	43,750	104,414	39,220	82,582	0	0	0	0
Social Benefits repayment	100	3,780	5,363	930	1,245	0	0	0	0
Canada workers benefit (CWB)	101	48,250	68,246	49,330	69,932	0	0	230	383
Canada Training Credit (CTC)	102	10,860	3,833	19,290	6,887	0	0	0	0
Eligible educator school supply tax credit	103	1,490	200	6,240	881	0	0	0	0
Net provincial or territorial tax	104	354,350	3,283,603	332,840	1,780,446	60	331	490	1,528
Total tax payable	105	372,570	8,996,222	351,660	5,009,789	60	908	590	4,804



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

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	351,860	0	346,230	0	40	0	470	0
Number of non-taxable returns	2	57,180	0	99,480	0	20	0	370	0
Total number of returns	3	409,040	0	445,710	0	60	0	840	0
Employment income	4	323,800	31,590,307	341,400	23,592,039	40	3,386	0	0
Commissions (from employment)	5	12,570	1,099,754	8,430	355,958	0	0	0	0
Other employment income	6	50,820	462,066	53,370	283,887	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	6,250	66,462	12,170	117,144	0	0	0	0
Other pensions and superannuation	9	1,740	46,755	1,520	27,907	0	0	0	0
Elected split-pension amount	10	510	3,627	3,020	40,031	0	0	0	0
Employment insurance and other benefits	11	27,620	199,125	36,190	217,528	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	66,720	2,034,517	57,850	1,017,886	0	0	0	0
Interest and other investment income	13	84,170	231,945	92,720	211,159	0	0	170	384
Net partnership income (limited or non-active partners only)	14	990	11,767	640	4,960	0	0	0	0
Net rental income	15	41,920	106,429	43,620	133,508	0	0	50	659
Taxable capital gains	16	35,500	1,022,200	33,930	547,270	0	0	0	0
RRSP income	17	37,600	230,326	35,190	214,631	0	0	0	0
Other income	18	56,860	431,564	61,680	352,538	0	0	40	111
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	690	5,953	1,710	12,342	0	0	0	0
Net business income	20	50,860	960,921	42,940	651,710	0	0	330	9,670
Net professional income	21	6,850	556,435	8,550	460,261	0	0	0	0
Net commission income	22	5,970	154,177	7,550	114,764	0	0	0	0
Net farming income	23	3,010	12,305	1,810	3,073	0	0	340	8,373
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	6,670	102,091	6,720	58,294	0	0	0	0
Social assistance payments	26	24,380	276,032	28,610	350,906	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	397,150	39,607,335	417,160	28,829,409	60	4,436	660	26,572
Registered pension plan (RPP) deduction	29	107,660	787,072	145,950	934,237	20	95	0	0
RRSP/PRPP deduction	30	149,150	1,495,298	138,590	1,022,163	0	0	10	70
Deduction for elected split-pension amount	31	770	9,766	320	1,929	0	0	0	0
Annual union, professional, or like dues	32	100,510	125,102	132,890	127,060	10	8	0	0
Child care expenses	33	21,570	100,235	35,090	138,374	0	0	0	0
Business investment loss	34	150	4,906	90	2,357	0	0	0	0
Moving expenses	35	810	12,166	580	8,248	0	0	0	0
Support payments made	36	2,640	41,408	270	2,467	0	0	0	0
Carrying charges and interest expenses	37	26,840	156,183	23,260	104,755	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	50,150	57,382	44,470	43,978	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	316,450	122,986	329,660	113,764	40	10	50	12
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	380	32,642	120	4,050	0	0	0	0
Other employment expenses	42	83,650	187,402	88,220	107,112	0	0	0	0
Clergy residence deduction	43	970	19,995	310	5,197	0	0	0	0
Other deductions	44	17,410	31,273	19,630	36,672	0	0	0	0
Federal COVID-19 benefits repayment	45	6,240	9,509	6,390	9,002	0	0	0	0
Total deductions before adjustments	46	358,690	3,193,565	367,580	2,661,528	50	343	220	353



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

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	3,710	5,248	1,100	1,598	0	0	0	0
Net income	48	395,100	36,472,584	414,350	26,198,179	60	4,095	640	26,612
Canadian Forces personnel and police deduction	49	160	4,368	30	888	0	0	0	0
Security options deductions	50	1,000	110,437	470	27,385	0	0	0	0
Other payments deduction	51	30,800	378,122	35,060	409,200	0	0	10	95
Non-capital losses of other years	52	740	8,520	940	6,877	0	0	0	0
Net capital losses of other years	53	6,710	28,211	4,330	13,575	0	0	0	0
Capital gains deduction	54	690	106,736	440	68,760	0	0	0	0
Northern residents deductions	55	310	1,221	230	833	0	0	0	0
Additional deductions	56	340	19,908	310	10,118	0	0	0	0
Farming/fishing losses of prior years	57	150	2,284	80	1,059	0	0	0	0
Total deductions from net income	58	40,530	660,637	41,640	538,856	20	224	50	2,354
Taxable income assessed	59	380,110	35,813,680	398,120	25,660,833	50	3,871	0	0
Basic personal amount	60	409,030	5,815,815	445,700	6,379,000	60	878	840	11,891
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	65,970	730,945	26,860	278,978	0	0	120	1,163
Canada caregiver amount	63	5,720	37,646	6,070	38,197	0	0	0	0
Amount for an eligible dependant	64	10,560	141,140	53,910	729,142	0	0	0	0
Family caregiver amount for children under 18 years of age	65	7,160	18,632	5,900	15,156	0	0	0	0
CPP or QPP contributions through employment	66	320,650	818,368	337,360	759,646	40	67	50	81
CPP or QPP contributions on self-employment and other earnings	67	50,150	57,382	44,470	43,978	0	0	0	0
Employment insurance premiums	68	288,100	239,643	316,360	234,657	40	22	50	27
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	820	2,454	90	270	0	0	0	0
Canada employment amount	73	329,120	420,478	345,300	440,143	40	54	80	100
Home accessibility expenses	74	390	2,949	350	2,671	0	0	0	0
Home buyers' amount	75	2,110	18,350	1,500	12,364	0	0	0	0
Digital news subscription expenses	76	6,530	1,747	4,370	1,158	0	0	0	0
Pension income amount	77	2,140	3,915	4,270	8,039	0	0	0	0
Disability amount	78	8,530	75,519	9,760	86,480	0	0	0	0
Disability amount transferred from a dependant	79	11,270	152,590	11,770	152,380	0	0	0	0
Interest paid on student loans	80	1,950	682	3,590	1,084	0	0	0	0
Tuition, education, and textbook amounts	81	11,260	42,680	21,100	73,446	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	19,840	87,704	22,620	100,885	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,950	28,167	3,810	23,767	0	0	0	0
Medical expenses	84	34,680	106,377	50,120	127,646	0	0	190	645
Total tax credits on personal amounts	85	409,040	1,318,559	445,700	1,424,920	60	196	840	2,193
Allowable charitable donations and government gifts	86	88,510	236,898	81,520	125,441	0	0	0	0
Eligible cultural and ecological gifts	87	70	73	80	100	0	0	0	0
Total tax credit on donations and gifts	88	88,160	70,088	81,180	35,452	0	0	0	0
Total federal non-refundable tax credits	89	409,040	1,388,647	445,700	1,460,372	60	199	840	2,406
Federal dividend tax credit	90	64,680	216,843	53,830	105,603	0	0	0	0
Minimum tax carryover	91	820	3,212	690	2,335	0	0	0	0
Basic federal tax	92	327,730	5,998,501	319,530	3,449,089	40	731	0	0



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

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	28,500	86,504	24,680	27,970	0	0	0	0
Federal political contribution tax credit	94	2,740	518	1,350	208	0	0	0	0
Investment tax credit	95	370	5,646	130	724	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	1,020	5,745	820	4,400	0	0	0	0
Net federal tax	98	327,130	5,908,163	319,460	3,422,281	40	694	0	0
CPP contributions on self-employment	99	41,310	101,284	36,720	77,599	0	0	160	317
Social Benefits repayment	100	3,710	5,248	1,100	1,598	0	0	0	0
Canada workers benefit (CWB)	101	41,860	60,178	43,810	59,759	10	15	0	0
Canada Training Credit (CTC)	102	7,450	2,640	13,840	4,880	0	0	0	0
Eligible educator school supply tax credit	103	1,590	220	6,090	859	0	0	0	0
Net provincial or territorial tax	104	334,660	3,501,165	328,830	1,958,195	40	444	0	0
Total tax payable	105	351,860	9,515,935	346,230	5,459,844	40	1,160	0	0



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

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	363,500	0	355,840	0	30	0	390	0
Number of non-taxable returns	2	64,220	0	103,380	0	20	0	310	0
Total number of returns	3	427,720	0	459,220	0	50	0	690	0
Employment income	4	327,810	32,836,128	340,190	23,510,976	30	1,189	0	0
Commissions (from employment)	5	12,350	1,284,648	8,240	376,173	0	0	0	0
Other employment income	6	54,340	566,375	54,040	346,677	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	11,140	119,147	20,950	200,866	0	0	0	0
Other pensions and superannuation	9	4,760	175,686	4,650	106,933	0	0	0	0
Elected split-pension amount	10	2,020	15,843	9,950	139,976	0	0	0	0
Employment insurance and other benefits	11	28,780	205,620	36,910	217,040	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	76,740	2,582,082	73,060	1,318,124	0	0	0	0
Interest and other investment income	13	97,650	357,363	111,040	326,746	0	0	0	0
Net partnership income (limited or non-active partners only)	14	1,360	15,629	880	8,298	0	0	0	0
Net rental income	15	45,560	152,484	46,500	181,800	0	0	70	756
Taxable capital gains	16	42,410	1,238,501	44,600	732,281	0	0	0	0
RRSP income	17	32,690	313,132	31,900	320,232	0	0	0	0
Other income	18	64,980	621,929	69,240	458,042	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	470	3,158	990	6,015	0	0	0	0
Net business income	20	52,630	1,055,891	43,170	679,134	0	0	250	6,568
Net professional income	21	6,950	707,972	8,200	456,467	0	0	0	0
Net commission income	22	6,050	191,631	7,110	126,948	0	0	0	0
Net farming income	23	3,620	11,679	2,220	5,605	0	0	290	7,466
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	8,720	143,383	7,960	74,848	0	0	0	0
Social assistance payments	26	26,680	307,966	29,890	361,983	10	114	10	113
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	415,410	42,911,860	431,690	30,069,131	50	1,662	570	23,747
Registered pension plan (RPP) deduction	29	108,660	811,066	142,710	894,773	0	0	0	0
RRSP/PRPP deduction	30	158,990	1,727,277	147,280	1,235,259	0	0	20	328
Deduction for elected split-pension amount	31	2,480	38,576	1,060	7,635	0	0	0	0
Annual union, professional, or like dues	32	104,520	128,345	129,430	122,146	0	0	0	0
Child care expenses	33	10,350	42,272	11,760	39,716	0	0	0	0
Business investment loss	34	210	8,627	130	3,166	0	0	0	0
Moving expenses	35	610	10,956	490	7,258	0	0	0	0
Support payments made	36	3,650	92,064	280	4,569	0	0	0	0
Carrying charges and interest expenses	37	34,080	217,000	31,050	166,861	0	0	20	230
Deduction for CPP or QPP contributions on self-employment and other earnings	38	52,360	61,697	44,320	45,007	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	320,230	124,577	328,180	113,082	30	7	30	8
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	650	42,296	250	6,596	0	0	0	0
Other employment expenses	42	78,280	210,917	83,500	109,004	0	0	0	0
Clergy residence deduction	43	1,030	20,218	330	6,030	0	0	0	0
Other deductions	44	19,790	40,849	21,660	42,594	0	0	0	0
Federal COVID-19 benefits repayment	45	6,790	10,808	7,110	10,314	0	0	0	0
Total deductions before adjustments	46	368,300	3,587,650	371,060	2,814,277	30	96	170	738



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

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	4,400	6,207	1,320	1,951	0	0	0	0
Net income	48	413,030	39,363,261	428,800	27,285,457	50	1,566	540	23,915
Canadian Forces personnel and police deduction	49	90	2,290	20	435	0	0	0	0
Security options deductions	50	1,040	158,329	470	33,534	0	0	0	0
Other payments deduction	51	35,050	451,349	37,530	436,831	10	114	20	166
Non-capital losses of other years	52	850	12,897	1,000	10,177	0	0	0	0
Net capital losses of other years	53	8,270	47,251	6,080	21,619	0	0	0	0
Capital gains deduction	54	820	140,813	630	108,514	0	0	0	0
Northern residents deductions	55	290	1,145	240	981	0	0	0	0
Additional deductions	56	350	20,142	350	12,618	0	0	0	0
Farming/fishing losses of prior years	57	170	1,841	100	880	0	0	0	0
Total deductions from net income	58	46,470	836,731	46,090	625,726	10	114	50	1,806
Taxable income assessed	59	395,560	38,528,960	410,660	26,661,593	40	1,451	530	22,109
Basic personal amount	60	427,710	6,091,297	459,210	6,577,351	50	664	690	9,844
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	64,840	707,874	28,710	291,270	0	0	110	1,206
Canada caregiver amount	63	9,630	64,139	9,220	56,471	0	0	0	0
Amount for an eligible dependant	64	7,610	98,131	32,790	424,471	0	0	0	0
Family caregiver amount for children under 18 years of age	65	4,690	12,101	3,040	7,687	0	0	0	0
CPP or QPP contributions through employment	66	324,530	828,984	335,780	754,872	30	49	30	51
CPP or QPP contributions on self-employment and other earnings	67	52,360	61,697	44,320	45,007	0	0	0	0
Employment insurance premiums	68	288,310	239,948	312,870	231,750	30	16	30	17
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	720	2,145	60	192	0	0	0	0
Canada employment amount	73	334,720	427,206	345,370	439,838	30	41	60	71
Home accessibility expenses	74	470	3,323	430	2,932	0	0	0	0
Home buyers' amount	75	1,220	10,307	950	7,937	0	0	0	0
Digital news subscription expenses	76	7,310	2,054	5,020	1,386	0	0	0	0
Pension income amount	77	6,550	12,522	13,770	26,640	0	0	0	0
Disability amount	78	10,400	92,141	12,890	114,222	0	0	0	0
Disability amount transferred from a dependant	79	10,860	131,388	9,950	112,683	0	0	0	0
Interest paid on student loans	80	1,220	436	2,210	629	0	0	0	0
Tuition, education, and textbook amounts	81	8,070	28,125	13,720	42,819	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	42,970	215,400	33,220	159,232	0	0	0	0
Amounts transferred from spouse or common-law partner	83	6,100	35,193	6,830	46,589	0	0	0	0
Medical expenses	84	39,800	119,903	54,760	137,532	0	0	150	442
Total tax credits on personal amounts	85	427,720	1,375,552	459,210	1,420,706	50	140	690	1,824
Allowable charitable donations and government gifts	86	95,410	321,050	88,350	146,979	0	0	160	818
Eligible cultural and ecological gifts	87	90	109	110	176	0	0	0	0
Total tax credit on donations and gifts	88	95,140	97,297	88,100	41,831	0	0	0	0
Total federal non-refundable tax credits	89	427,720	1,472,848	459,210	1,462,537	50	144	690	2,057
Federal dividend tax credit	90	73,140	276,581	66,900	138,309	0	0	0	0
Minimum tax carryover	91	1,100	3,992	1,000	3,491	0	0	0	0
Basic federal tax	92	339,060	6,631,156	331,940	3,646,841	30	115	0	0





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

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	34,740	98,682	33,280	38,940	0	0	0	0
Federal political contribution tax credit	94	3,310	608	1,840	305	0	0	0	0
Investment tax credit	95	490	6,797	190	950	0	0	10	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	1,330	8,073	1,230	7,297	0	0	0	0
Net federal tax	98	338,210	6,529,539	331,390	3,609,191	30	115	0	0
CPP contributions on self-employment	99	43,580	108,914	37,160	79,427	0	0	0	0
Social Benefits repayment	100	4,400	6,207	1,320	1,951	0	0	0	0
Canada workers benefit (CWB)	101	42,510	60,545	41,620	53,057	0	0	150	251
Canada Training Credit (CTC)	102	5,120	1,782	8,840	3,064	0	0	0	0
Eligible educator school supply tax credit	103	1,340	191	4,700	658	0	0	0	0
Net provincial or territorial tax	104	345,140	3,909,440	337,600	2,078,307	30	60	0	0
Total tax payable	105	363,500	10,554,169	355,840	5,768,955	30	183	0	0



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

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	382,070	0	367,750	0	20	0	300	0
Number of non-taxable returns	2	79,350	0	120,140	0	10	0	250	0
Total number of returns	3	461,420	0	487,890	0	30	0	550	0
Employment income	4	326,380	30,465,705	326,440	20,527,611	0	0	40	1,924
Commissions (from employment)	5	11,080	1,097,165	7,410	315,523	0	0	0	0
Other employment income	6	62,030	639,053	52,850	369,204	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	21,900	239,886	38,370	372,305	0	0	0	0
Other pensions and superannuation	9	29,340	1,292,276	33,940	1,181,370	0	0	10	104
Elected split-pension amount	10	9,590	84,576	31,000	476,859	0	0	0	0
Employment insurance and other benefits	11	32,680	237,010	37,300	222,071	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	91,220	2,976,028	92,870	1,660,146	0	0	0	0
Interest and other investment income	13	118,540	503,181	137,170	460,880	0	0	160	556
Net partnership income (limited or non-active partners only)	14	1,570	17,556	1,090	10,493	0	0	0	0
Net rental income	15	46,110	188,158	46,320	210,264	0	0	50	412
Taxable capital gains	16	53,430	1,659,236	59,800	973,155	0	0	0	0
RRSP income	17	35,400	489,371	37,740	554,903	0	0	0	0
Other income	18	85,050	969,428	89,650	768,957	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	270	2,020	470	2,631	0	0	0	0
Net business income	20	54,210	1,130,561	43,230	657,633	0	0	0	0
Net professional income	21	7,200	666,040	7,770	362,390	0	0	0	0
Net commission income	22	5,980	217,229	6,090	145,581	0	0	0	0
Net farming income	23	4,990	24,111	3,180	14,832	0	0	270	7,674
Net fishing income	24	20	390	0	0	0	0	0	0
Workers' compensation benefits	25	13,260	225,784	9,990	106,471	0	0	0	0
Social assistance payments	26	32,090	374,981	33,820	399,449	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	447,740	43,504,257	458,290	29,943,815	30	1,324	460	20,064
Registered pension plan (RPP) deduction	29	99,250	678,100	128,820	719,859	0	0	0	0
RRSP/PRPP deduction	30	164,310	1,980,874	147,980	1,407,578	0	0	20	325
Deduction for elected split-pension amount	31	15,270	244,051	10,910	102,147	0	0	0	0
Annual union, professional, or like dues	32	105,150	118,549	120,900	103,360	0	0	0	0
Child care expenses	33	3,380	13,052	2,120	7,311	0	0	0	0
Business investment loss	34	220	9,017	130	3,398	0	0	0	0
Moving expenses	35	480	9,104	410	5,762	0	0	0	0
Support payments made	36	4,400	144,797	240	5,806	0	0	0	0
Carrying charges and interest expenses	37	43,700	283,231	42,730	229,745	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	54,740	67,100	43,640	44,191	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	315,850	119,604	310,070	102,121	0	0	40	10
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	900	44,020	370	12,400	0	0	0	0
Other employment expenses	42	67,790	199,874	72,200	93,586	0	0	0	0
Clergy residence deduction	43	1,110	21,734	330	5,853	0	0	0	0
Other deductions	44	23,170	53,342	24,030	61,264	0	0	0	0
Federal COVID-19 benefits repayment	45	7,980	12,883	7,740	11,385	0	0	0	0
Total deductions before adjustments	46	380,630	3,999,530	369,580	2,915,921	20	117	0	0



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

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	4,630	6,850	1,150	1,754	0	0	0	0
Net income	48	445,030	39,546,162	455,360	27,055,842	30	1,208	450	19,784
Canadian Forces personnel and police deduction	49	40	1,085	10	282	0	0	0	0
Security options deductions	50	920	184,322	460	50,855	0	0	0	0
Other payments deduction	51	44,770	600,778	43,410	505,932	0	0	0	0
Non-capital losses of other years	52	1,010	16,176	1,050	10,635	0	0	0	0
Net capital losses of other years	53	10,060	60,351	8,140	29,280	0	0	0	0
Capital gains deduction	54	1,160	211,585	880	147,769	0	0	0	0
Northern residents deductions	55	300	1,189	260	1,129	0	0	0	0
Additional deductions	56	440	23,912	410	8,964	0	0	0	0
Farming/fishing losses of prior years	57	240	4,431	160	1,544	0	0	0	0
Total deductions from net income	58	58,320	1,104,430	54,350	756,685	0	0	0	0
Taxable income assessed	59	422,740	38,444,045	433,780	26,301,226	30	1,118	0	0
Basic personal amount	60	461,410	6,585,276	487,880	6,994,332	30	441	550	7,799
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	68,830	733,123	29,520	284,575	0	0	100	1,079
Canada caregiver amount	63	11,840	74,863	11,030	64,490	0	0	0	0
Amount for an eligible dependant	64	3,910	48,813	12,020	145,276	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,980	5,063	960	2,401	0	0	0	0
CPP or QPP contributions through employment	66	321,800	797,404	320,290	683,415	0	0	40	69
CPP or QPP contributions on self-employment and other earnings	67	54,740	67,100	43,640	44,191	0	0	0	0
Employment insurance premiums	68	284,030	229,757	295,330	209,268	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	620	1,854	50	144	0	0	0	0
Canada employment amount	73	339,350	428,577	335,810	423,503	20	24	50	59
Home accessibility expenses	74	530	4,092	520	3,890	0	0	0	0
Home buyers' amount	75	730	6,195	590	4,873	0	0	0	0
Digital news subscription expenses	76	9,280	2,667	6,600	1,791	0	0	0	0
Pension income amount	77	37,400	73,162	58,770	115,164	0	0	10	26
Disability amount	78	15,400	136,404	18,500	163,894	0	0	0	0
Disability amount transferred from a dependant	79	9,170	96,487	8,200	80,853	0	0	0	0
Interest paid on student loans	80	650	238	1,180	375	0	0	0	0
Tuition, education, and textbook amounts	81	4,850	14,214	7,620	19,699	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	35,930	182,499	21,500	102,382	0	0	0	0
Amounts transferred from spouse or common-law partner	83	9,850	60,848	16,950	116,110	0	0	0	0
Medical expenses	84	49,150	145,639	67,600	171,639	0	0	0	0
Total tax credits on personal amounts	85	461,420	1,451,841	487,880	1,443,341	30	90	550	1,471
Allowable charitable donations and government gifts	86	103,070	313,646	98,190	187,126	0	0	0	0
Eligible cultural and ecological gifts	87	80	396	110	350	0	0	0	0
Total tax credit on donations and gifts	88	102,800	93,972	97,940	54,017	0	0	0	0
Total federal non-refundable tax credits	89	461,420	1,545,812	487,880	1,497,358	30	92	550	1,644
Federal dividend tax credit	90	85,070	327,896	83,250	181,995	0	0	0	0
Minimum tax carryover	91	1,540	5,878	1,490	4,612	0	0	0	0
Basic federal tax	92	356,670	6,452,384	344,690	3,481,580	20	131	0	0

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

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	42,590	93,688	44,020	42,963	0	0	0	0
Federal political contribution tax credit	94	4,070	824	2,220	382	0	0	0	0
Investment tax credit	95	590	8,694	250	2,345	0	0	10	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	1,710	11,005	1,650	9,493	0	0	0	0
Net federal tax	98	355,690	6,354,008	343,940	3,437,305	20	87	0	0
CPP contributions on self-employment	99	46,690	118,478	37,650	77,996	0	0	0	0
Social Benefits repayment	100	4,630	6,850	1,150	1,754	0	0	0	0
Canada workers benefit (CWB)	101	43,750	60,126	40,100	47,172	0	0	0	0
Canada Training Credit (CTC)	102	2,890	975	4,680	1,527	0	0	0	0
Eligible educator school supply tax credit	103	700	97	2,430	330	0	0	0	0
Net provincial or territorial tax	104	362,110	3,796,425	348,130	1,970,134	20	69	0	0
Total tax payable	105	382,070	10,275,819	367,750	5,487,249	20	157	0	0



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

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	369,650	0	352,480	0	20	0	200	0
Number of non-taxable returns	2	94,420	0	140,020	0	20	0	170	0
Total number of returns	3	464,070	0	492,500	0	30	0	370	0
Employment income	4	268,320	21,990,216	252,300	13,466,496	10	770	0	0
Commissions (from employment)	5	8,520	804,717	5,230	209,680	0	0	0	0
Other employment income	6	69,960	521,056	51,440	313,561	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	158,770	1,278,417	191,300	1,348,919	0	0	0	0
Other pensions and superannuation	9	78,390	3,298,234	85,400	2,816,557	0	0	0	0
Elected split-pension amount	10	22,270	221,948	66,670	1,055,981	0	0	0	0
Employment insurance and other benefits	11	31,250	230,923	31,110	186,277	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	102,910	3,310,184	108,560	1,977,498	0	0	0	0
Interest and other investment income	13	138,420	675,057	160,190	610,707	0	0	0	0
Net partnership income (limited or non-active partners only)	14	1,770	15,372	1,250	6,578	0	0	0	0
Net rental income	15	41,220	211,356	39,270	198,038	0	0	30	198
Taxable capital gains	16	62,970	1,875,836	72,710	1,123,613	0	0	0	0
RRSP income	17	43,350	787,065	49,500	872,528	0	0	0	0
Other income	18	109,790	1,406,413	112,600	1,054,087	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	210	1,358	250	1,558	0	0	0	0
Net business income	20	49,470	1,007,241	38,010	550,526	0	0	0	0
Net professional income	21	7,240	550,294	7,000	275,020	0	0	0	0
Net commission income	22	5,330	202,670	4,790	119,334	0	0	0	0
Net farming income	23	6,280	35,960	3,670	20,719	0	0	200	4,313
Net fishing income	24	20	126	0	0	0	0	0	0
Workers' compensation benefits	25	16,640	276,815	10,740	128,074	0	0	0	0
Social assistance payments	26	34,050	393,538	34,250	376,016	0	0	0	0
Net federal supplements	27	3,640	23,131	0	0	0	0	0	0
Total income assessed	28	452,820	39,123,128	471,670	26,996,727	30	1,243	320	13,217
Registered pension plan (RPP) deduction	29	68,380	408,182	84,990	402,244	0	0	0	0
RRSP/PRPP deduction	30	137,320	1,771,800	115,940	1,209,809	0	0	0	0
Deduction for elected split-pension amount	31	41,170	661,763	23,720	227,030	0	0	0	0
Annual union, professional, or like dues	32	84,510	80,770	87,410	65,665	0	0	0	0
Child care expenses	33	980	3,695	380	1,480	0	0	0	0
Business investment loss	34	170	5,653	120	3,861	0	0	0	0
Moving expenses	35	330	5,431	260	3,463	0	0	0	0
Support payments made	36	3,870	136,544	150	3,597	0	0	0	0
Carrying charges and interest expenses	37	53,730	338,049	53,390	282,219	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	49,660	62,139	37,150	38,413	0	0	30	43
Deduction for CPP or QPP enhanced contributions on employment income	39	253,800	89,559	233,210	69,904	10	4	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	0	0	0	0	0	0
Exploration and development expenses	41	1,160	49,529	450	9,661	0	0	0	0
Other employment expenses	42	47,350	138,826	46,720	61,610	0	0	0	0
Clergy residence deduction	43	1,150	22,531	390	6,806	0	0	0	0
Other deductions	44	23,330	57,526	23,100	61,042	0	0	0	0
Federal COVID-19 benefits repayment	45	7,320	11,594	6,610	9,905	0	0	0	0
Total deductions before adjustments	46	348,860	3,843,855	318,280	2,456,917	20	73	0	0



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

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	3,670	5,848	1,090	1,870	0	0	0	0
Net income	48	450,390	35,318,976	469,460	24,559,683	30	1,170	310	13,048
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	740	172,700	320	37,690	0	0	0	0
Other payments deduction	51	52,960	693,387	65,240	656,735	0	0	0	0
Non-capital losses of other years	52	930	19,036	970	8,439	0	0	0	0
Net capital losses of other years	53	11,710	73,149	9,980	36,461	0	0	0	0
Capital gains deduction	54	1,500	249,017	1,090	173,439	0	0	0	0
Northern residents deductions	55	340	1,355	280	1,171	0	0	0	0
Additional deductions	56	910	22,364	1,160	11,955	0	0	0	0
Farming/fishing losses of prior years	57	300	3,696	160	2,077	0	0	0	0
Total deductions from net income	58	68,530	1,236,207	78,450	928,595	0	0	0	0
Taxable income assessed	59	428,530	34,085,817	444,580	23,633,559	30	1,107	0	0
Basic personal amount	60	464,060	6,634,720	492,500	7,066,300	30	449	370	5,262
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	70,100	714,202	24,890	218,051	0	0	70	780
Canada caregiver amount	63	12,040	72,527	10,920	60,670	0	0	0	0
Amount for an eligible dependant	64	1,880	22,192	4,020	42,700	0	0	0	0
Family caregiver amount for children under 18 years of age	65	750	1,898	280	704	0	0	0	0
CPP or QPP contributions through employment	66	261,920	599,486	244,850	469,956	10	25	0	0
CPP or QPP contributions on self-employment and other earnings	67	49,660	62,139	37,150	38,413	0	0	30	43
Employment insurance premiums	68	227,620	171,423	220,750	142,839	10	7	30	14
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	500	1,494	50	153	0	0	0	0
Canada employment amount	73	296,090	360,525	271,500	330,901	0	0	40	45
Home accessibility expenses	74	580	4,173	750	5,139	0	0	0	0
Home buyers' amount	75	440	3,681	350	2,908	0	0	0	0
Digital news subscription expenses	76	12,450	3,523	9,030	2,439	0	0	0	0
Pension income amount	77	94,990	186,556	128,690	252,580	0	0	0	0
Disability amount	78	21,230	188,096	23,440	207,664	0	0	0	0
Disability amount transferred from a dependant	79	7,220	69,885	6,530	59,947	0	0	0	0
Interest paid on student loans	80	300	190	470	196	0	0	0	0
Tuition, education, and textbook amounts	81	2,530	6,417	3,490	7,584	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	16,140	77,774	7,430	33,319	0	0	0	0
Amounts transferred from spouse or common-law partner	83	20,830	129,884	41,450	281,037	0	0	0	0
Medical expenses	84	64,510	191,484	88,060	232,514	0	0	0	0
Total tax credits on personal amounts	85	464,060	1,423,196	492,500	1,417,085	30	98	370	1,022
Allowable charitable donations and government gifts	86	106,240	373,329	102,790	224,438	0	0	0	0
Eligible cultural and ecological gifts	87	90	866	0	0	0	0	0	0
Total tax credit on donations and gifts	88	106,000	113,047	102,570	65,302	0	0	0	0
Total federal non-refundable tax credits	89	464,060	1,536,243	492,500	1,482,387	30	100	370	1,151
Federal dividend tax credit	90	93,980	371,425	95,580	221,766	0	0	0	0
Minimum tax carryover	91	2,110	7,217	1,730	5,164	0	0	0	0
Basic federal tax	92	344,660	5,396,743	330,800	2,898,791	10	136	0	0



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

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	49,620	93,046	53,430	41,696	0	0	0	0
Federal political contribution tax credit	94	4,760	944	2,930	501	0	0	0	0
Investment tax credit	95	570	8,374	230	2,364	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	2,060	14,168	1,800	10,678	0	0	0	0
Net federal tax	98	343,610	5,297,253	329,810	2,855,189	10	135	0	0
CPP contributions on self-employment	99	43,720	109,733	33,140	67,814	0	0	30	75
Social Benefits repayment	100	3,670	5,848	1,090	1,870	0	0	0	0
Canada workers benefit (CWB)	101	39,850	53,268	33,280	36,496	0	0	0	0
Canada Training Credit (CTC)	102	1,430	451	1,880	576	0	0	0	0
Eligible educator school supply tax credit	103	320	46	1,000	136	0	0	0	0
Net provincial or territorial tax	104	350,560	3,166,287	334,030	1,628,031	20	76	0	0
Total tax payable	105	369,650	8,579,183	352,480	4,552,954	20	218	0	0



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

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	298,450	0	295,350	0	10	0	110	0
Number of non-taxable returns	2	102,600	0	141,880	0	10	0	150	0
Total number of returns	3	401,050	0	437,240	0	20	0	260	0
Employment income	4	136,070	9,143,258	114,340	4,867,904	0	0	0	0
Commissions (from employment)	5	3,860	353,112	2,050	76,975	0	0	0	0
Other employment income	6	57,590	162,173	36,500	69,563	0	0	0	0
Old age security (OAS) pension	7	325,650	2,191,557	368,090	2,491,657	0	0	0	0
CPP or QPP benefits	8	326,980	2,886,761	362,580	2,754,481	10	73	0	0
Other pensions and superannuation	9	168,810	5,207,783	181,460	4,462,921	0	0	20	181
Elected split-pension amount	10	31,050	294,318	93,430	1,278,580	0	0	0	0
Employment insurance and other benefits	11	16,760	123,947	12,520	74,943	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	97,540	2,938,733	107,100	1,773,750	0	0	0	0
Interest and other investment income	13	138,670	659,383	161,050	612,282	0	0	130	788
Net partnership income (limited or non-active partners only)	14	1,650	34,777	1,140	7,319	0	0	0	0
Net rental income	15	29,730	183,572	28,110	165,417	0	0	30	192
Taxable capital gains	16	62,310	1,465,388	73,640	1,020,018	0	0	50	2,294
RRSP income	17	43,910	857,198	48,000	828,665	0	0	0	0
Other income	18	82,600	561,489	85,430	387,312	0	0	20	58
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	130	732	120	573	0	0	0	0
Net business income	20	32,800	515,200	24,180	272,331	0	0	0	0
Net professional income	21	6,440	420,508	4,680	150,532	0	0	0	0
Net commission income	22	4,200	143,125	3,090	73,626	0	0	0	0
Net farming income	23	6,010	18,914	3,140	11,923	0	0	120	1,874
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	11,540	181,533	6,550	83,295	0	0	0	0
Social assistance payments	26	33,740	98,167	33,180	83,721	0	0	0	0
Net federal supplements	27	111,270	640,688	123,310	754,527	0	0	0	0
Total income assessed	28	396,540	29,085,211	429,880	22,370,782	20	890	210	7,971
Registered pension plan (RPP) deduction	29	25,520	138,508	29,010	119,128	0	0	0	0
RRSP/PRPP deduction	30	72,000	1,054,454	56,910	770,805	0	0	10	120
Deduction for elected split-pension amount	31	83,570	1,204,397	40,420	383,613	0	0	0	0
Annual union, professional, or like dues	32	44,710	30,614	38,530	24,014	0	0	0	0
Child care expenses	33	210	744	100	391	0	0	0	0
Business investment loss	34	160	5,617	80	2,069	0	0	0	0
Moving expenses	35	160	2,151	110	1,039	0	0	0	0
Support payments made	36	2,380	73,979	90	2,065	0	0	0	0
Carrying charges and interest expenses	37	55,300	330,094	56,520	289,585	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	24,750	29,631	16,990	16,200	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	109,220	32,387	89,810	22,428	0	0	20	2
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	1,110	32,316	500	8,550	0	0	0	0
Other employment expenses	42	20,920	64,350	16,880	23,204	0	0	0	0
Clergy residence deduction	43	850	14,869	300	4,271	0	0	0	0
Other deductions	44	18,900	59,810	17,630	74,937	0	0	0	0
Federal COVID-19 benefits repayment	45	4,250	6,659	3,230	4,800	0	0	0	0
Total deductions before adjustments	46	244,300	3,080,763	199,160	1,747,245	10	55	0	0



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

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	42,700	158,723	30,620	102,195	0	0	0	0
Net income	48	395,630	25,881,190	429,270	20,537,562	20	833	210	7,823
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	350	82,459	120	7,996	0	0	0	0
Other payments deduction	51	122,610	919,239	131,170	920,947	0	0	0	0
Non-capital losses of other years	52	680	13,974	540	7,386	0	0	0	0
Net capital losses of other years	53	11,330	70,717	10,220	38,796	0	0	0	0
Capital gains deduction	54	1,290	206,092	850	129,057	0	0	0	0
Northern residents deductions	55	310	1,203	280	1,104	0	0	0	0
Additional deductions	56	3,100	18,216	4,000	16,270	0	0	0	0
Farming/fishing losses of prior years	57	270	3,611	100	1,379	0	0	0	0
Total deductions from net income	58	137,250	1,317,792	144,980	1,124,426	0	0	50	2,344
Taxable income assessed	59	393,500	24,566,635	426,720	19,416,477	20	787	200	5,479
Basic personal amount	60	401,050	5,744,222	437,230	6,276,944	20	326	260	3,721
Age amount	61	348,410	2,248,875	404,550	2,724,787	20	144	250	1,787
Spouse or common-law partner amount	62	55,230	464,586	16,780	123,924	0	0	40	492
Canada caregiver amount	63	10,170	58,755	8,760	46,338	0	0	0	0
Amount for an eligible dependant	64	800	9,044	2,150	20,756	0	0	0	0
Family caregiver amount for children under 18 years of age	65	230	576	90	226	0	0	0	0
CPP or QPP contributions through employment	66	117,700	221,299	99,700	153,604	0	0	20	11
CPP or QPP contributions on self-employment and other earnings	67	24,750	29,631	16,990	16,200	0	0	0	0
Employment insurance premiums	68	108,360	69,764	92,230	50,283	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	270	822	30	90	0	0	0	0
Canada employment amount	73	173,200	187,294	137,910	150,149	0	0	0	0
Home accessibility expenses	74	1,880	13,469	2,000	13,279	0	0	0	0
Home buyers' amount	75	200	1,747	160	1,242	0	0	0	0
Digital news subscription expenses	76	15,090	4,234	10,610	2,854	0	0	0	0
Pension income amount	77	185,800	361,166	232,120	451,605	0	0	30	52
Disability amount	78	22,010	195,101	23,460	207,884	0	0	0	0
Disability amount transferred from a dependant	79	4,660	42,521	4,440	39,898	0	0	0	0
Interest paid on student loans	80	100	94	120	151	0	0	0	0
Tuition, education, and textbook amounts	81	1,090	2,520	1,360	2,661	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	4,200	19,233	1,260	5,160	0	0	0	0
Amounts transferred from spouse or common-law partner	83	52,650	342,100	59,090	392,522	0	0	60	329
Medical expenses	84	69,600	215,572	91,870	262,958	0	0	40	174
Total tax credits on personal amounts	85	401,050	1,533,817	437,240	1,640,948	20	93	260	997
Allowable charitable donations and government gifts	86	90,700	435,668	88,950	210,128	0	0	40	202
Eligible cultural and ecological gifts	87	0	0	110	567	0	0	0	0
Total tax credit on donations and gifts	88	90,590	135,362	88,860	61,032	0	0	0	0
Total federal non-refundable tax credits	89	401,050	1,669,179	437,240	1,701,979	20	94	260	1,054
Federal dividend tax credit	90	84,430	339,570	89,410	205,622	0	0	0	0
Minimum tax carryover	91	1,790	6,434	1,490	4,314	0	0	0	0
Basic federal tax	92	254,550	3,183,146	245,530	1,912,349	0	0	60	329



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

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	47,630	62,119	53,150	34,572	0	0	0	0
Federal political contribution tax credit	94	5,220	1,028	3,340	616	0	0	0	0
Investment tax credit	95	430	6,130	210	1,286	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	1,620	10,483	1,270	7,654	0	0	0	0
Net federal tax	98	253,800	3,115,993	244,830	1,876,335	0	0	60	327
CPP contributions on self-employment	99	22,260	52,320	15,500	28,601	0	0	0	0
Social Benefits repayment	100	42,700	158,723	30,620	102,195	0	0	0	0
Canada workers benefit (CWB)	101	15,490	17,538	11,840	10,697	0	0	0	0
Canada Training Credit (CTC)	102	160	47	0	0	0	0	0	0
Eligible educator school supply tax credit	103	120	15	260	36	0	0	0	0
Net provincial or territorial tax	104	293,290	1,924,961	291,350	1,134,324	0	0	100	203
Total tax payable	105	298,450	5,252,025	295,350	3,141,471	0	0	110	543



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

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	239,390	0	246,160	0	0	0	40	0
Number of non-taxable returns	2	87,370	0	119,830	0	10	0	110	0
Total number of returns	3	326,760	0	366,000	0	20	0	160	0
Employment income	4	53,590	2,984,112	38,270	1,315,151	0	0	10	284
Commissions (from employment)	5	1,430	113,045	640	17,865	0	0	0	0
Other employment income	6	47,670	93,753	25,380	23,288	0	0	0	0
Old age security (OAS) pension	7	305,480	2,257,008	346,150	2,547,372	0	0	0	0
CPP or QPP benefits	8	314,070	2,961,370	342,870	2,759,123	0	0	0	0
Other pensions and superannuation	9	211,490	6,541,704	227,520	5,712,988	0	0	40	443
Elected split-pension amount	10	33,830	335,029	91,060	1,242,501	0	0	0	0
Employment insurance and other benefits	11	6,120	41,821	3,420	18,974	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	87,380	2,158,254	97,830	1,419,688	0	0	0	0
Interest and other investment income	13	126,870	570,964	145,900	566,620	0	0	90	891
Net partnership income (limited or non-active partners only)	14	1,380	17,702	950	2,816	0	0	0	0
Net rental income	15	20,970	165,927	19,330	130,816	0	0	0	0
Taxable capital gains	16	57,720	1,125,529	68,870	784,160	0	0	0	0
RRSP income	17	20,070	311,142	20,350	267,204	0	0	0	0
Other income	18	69,580	459,399	75,670	361,746	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	70	478	60	161	0	0	0	0
Net business income	20	19,840	238,824	13,490	122,611	0	0	0	0
Net professional income	21	5,000	256,590	2,630	65,324	0	0	0	0
Net commission income	22	2,840	72,631	1,760	35,294	0	0	0	0
Net farming income	23	4,830	12,331	2,290	6,357	0	0	50	884
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	8,840	62,823	4,570	43,762	0	0	0	0
Social assistance payments	26	20,350	39,877	24,700	37,472	0	0	0	0
Net federal supplements	27	92,960	578,141	114,570	784,601	0	0	0	0
Total income assessed	28	323,870	21,399,959	361,370	18,303,385	10	517	130	5,080
Registered pension plan (RPP) deduction	29	4,540	21,200	4,530	15,160	0	0	0	0
RRSP/PRPP deduction	30	19,020	281,999	12,650	183,446	0	0	0	0
Deduction for elected split-pension amount	31	101,750	1,417,393	40,020	402,150	0	0	0	0
Annual union, professional, or like dues	32	22,950	10,787	13,510	6,452	0	0	0	0
Child care expenses	33	50	136	0	0	0	0	0	0
Business investment loss	34	80	3,787	50	1,471	0	0	0	0
Moving expenses	35	60	824	40	269	0	0	0	0
Support payments made	36	1,650	39,537	40	749	0	0	0	0
Carrying charges and interest expenses	37	52,520	290,779	54,450	267,217	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,620	1,746	1,710	898	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	9,070	1,462	6,850	907	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	1,000	17,953	510	6,737	0	0	0	0
Other employment expenses	42	7,060	23,188	4,460	7,088	0	0	0	0
Clergy residence deduction	43	410	6,027	120	1,439	0	0	0	0
Other deductions	44	12,100	81,245	11,610	147,583	0	0	0	0
Federal COVID-19 benefits repayment	45	1,310	2,070	900	1,373	0	0	0	0
Total deductions before adjustments	46	160,490	2,200,194	112,080	1,043,176	0	0	0	0



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

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	38,190	166,301	36,050	141,696	0	0	0	0
Net income	48	323,480	19,057,895	361,130	17,125,844	10	516	130	4,879
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	130	19,408	40	1,664	0	0	0	0
Other payments deduction	51	100,680	680,201	119,120	865,394	0	0	0	0
Non-capital losses of other years	52	440	15,095	300	3,171	0	0	0	0
Net capital losses of other years	53	11,000	61,169	10,070	33,587	0	0	0	0
Capital gains deduction	54	920	135,393	570	79,487	0	0	0	0
Northern residents deductions	55	220	831	190	795	0	0	0	0
Additional deductions	56	4,750	22,281	5,750	19,226	0	0	0	0
Farming/fishing losses of prior years	57	200	4,099	70	579	0	0	0	0
Total deductions from net income	58	115,750	942,579	133,790	1,005,703	0	0	30	971
Taxable income assessed	59	322,160	18,119,675	359,700	16,121,624	0	0	120	3,908
Basic personal amount	60	326,760	4,683,293	366,000	5,254,465	20	205	160	2,178
Age amount	61	293,850	1,948,629	338,900	2,301,620	10	105	150	1,107
Spouse or common-law partner amount	62	30,850	211,702	9,070	70,505	0	0	30	280
Canada caregiver amount	63	8,190	46,327	6,130	31,375	0	0	0	0
Amount for an eligible dependant	64	400	4,084	1,200	10,332	0	0	0	0
Family caregiver amount for children under 18 years of age	65	70	193	50	158	0	0	0	0
CPP or QPP contributions through employment	66	12,290	13,522	9,500	8,291	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	2,620	1,746	1,710	898	0	0	0	0
Employment insurance premiums	68	38,190	20,258	27,030	12,053	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	120	360	0	0	0	0	0	0
Canada employment amount	73	93,470	80,058	60,140	53,095	0	0	0	0
Home accessibility expenses	74	2,300	14,963	2,240	14,357	0	0	0	0
Home buyers' amount	75	110	841	70	624	0	0	0	0
Digital news subscription expenses	76	15,320	4,333	9,920	2,738	0	0	0	0
Pension income amount	77	222,110	429,836	256,450	496,704	0	0	50	89
Disability amount	78	21,670	192,081	23,270	206,201	0	0	0	0
Disability amount transferred from a dependant	79	2,890	25,640	2,760	24,009	0	0	0	0
Interest paid on student loans	80	30	95	30	94	0	0	0	0
Tuition, education, and textbook amounts	81	470	1,072	550	832	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,230	5,331	350	1,362	0	0	0	0
Amounts transferred from spouse or common-law partner	83	68,340	451,390	51,110	329,689	0	0	40	288
Medical expenses	84	70,170	247,016	91,570	295,271	0	0	0	0
Total tax credits on personal amounts	85	326,760	1,257,370	366,000	1,367,179	20	66	160	616
Allowable charitable donations and government gifts	86	83,800	332,762	84,510	227,311	0	0	20	79
Eligible cultural and ecological gifts	87	100	833	0	0	0	0	0	0
Total tax credit on donations and gifts	88	83,740	100,415	84,500	66,312	0	0	20	22
Total federal non-refundable tax credits	89	326,760	1,357,785	366,000	1,433,491	20	67	160	638
Federal dividend tax credit	90	76,510	259,074	84,150	176,484	0	0	0	0
Minimum tax carryover	91	1,220	4,959	860	2,794	0	0	0	0
Basic federal tax	92	198,760	2,151,214	201,580	1,556,380	0	0	0	0





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

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	45,400	37,065	52,850	29,565	0	0	0	0
Federal political contribution tax credit	94	5,480	1,136	3,890	759	0	0	0	0
Investment tax credit	95	330	2,626	200	1,372	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	800	6,550	560	4,772	0	0	0	0
Net federal tax	98	198,240	2,110,922	201,140	1,524,944	0	0	0	0
CPP contributions on self-employment	99	2,410	3,083	1,610	1,585	0	0	0	0
Social Benefits repayment	100	38,190	166,301	36,050	141,696	0	0	0	0
Canada workers benefit (CWB)	101	5,490	5,745	4,260	3,730	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	40	5	90	13	0	0	0	0
Net provincial or territorial tax	104	238,940	1,306,005	245,700	922,153	0	0	0	0
Total tax payable	105	239,390	3,586,319	246,160	2,590,384	0	0	0	0



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

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	185,760	0	190,320	0	0	0	20	0
Number of non-taxable returns	2	63,210	0	94,520	0	10	0	60	0
Total number of returns	3	248,970	0	284,840	0	10	0	80	0
Employment income	4	21,440	1,111,848	13,150	373,584	0	0	0	0
Commissions (from employment)	5	500	44,089	160	4,245	0	0	0	0
Other employment income	6	38,360	38,690	17,990	12,670	0	0	0	0
Old age security (OAS) pension	7	238,000	1,818,117	274,030	2,086,057	0	0	0	0
CPP or QPP benefits	8	238,060	2,219,177	263,230	2,101,751	0	0	0	0
Other pensions and superannuation	9	185,120	5,835,076	197,840	4,769,861	0	0	30	463
Elected split-pension amount	10	29,740	291,965	67,620	908,272	0	0	0	0
Employment insurance and other benefits	11	2,270	13,617	970	5,007	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	73,590	1,561,260	84,300	1,175,048	0	0	0	0
Interest and other investment income	13	107,410	475,509	123,140	479,206	0	0	0	0
Net partnership income (limited or non-active partners only)	14	1,120	21,929	760	3,885	0	0	0	0
Net rental income	15	13,650	129,935	12,250	107,608	0	0	0	0
Taxable capital gains	16	49,760	1,007,181	60,670	1,061,717	0	0	0	0
RRSP income	17	4,110	44,434	4,220	27,490	0	0	0	0
Other income	18	59,200	427,323	66,340	372,324	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	145	30	142	0	0	0	0
Net business income	20	10,860	128,378	6,530	48,864	0	0	0	0
Net professional income	21	3,100	128,368	1,180	23,028	0	0	0	0
Net commission income	22	1,520	29,884	910	14,105	0	0	0	0
Net farming income	23	3,850	3,217	1,920	6,494	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	8,400	62,625	4,780	50,602	0	0	0	0
Social assistance payments	26	14,220	25,867	22,330	31,829	0	0	0	0
Net federal supplements	27	68,570	419,266	97,200	687,251	0	0	0	0
Total income assessed	28	246,580	15,838,793	281,520	14,371,805	0	0	70	2,676
Registered pension plan (RPP) deduction	29	560	1,373	490	1,111	0	0	0	0
RRSP/PRPP deduction	30	3,550	40,504	1,930	26,877	0	0	0	0
Deduction for elected split-pension amount	31	86,780	1,185,837	26,380	248,989	0	0	0	0
Annual union, professional, or like dues	32	13,460	4,383	5,410	1,845	0	0	0	0
Child care expenses	33	10	31	0	0	0	0	0	0
Business investment loss	34	50	2,396	30	2,711	0	0	0	0
Moving expenses	35	0	0	10	71	0	0	0	0
Support payments made	36	1,270	25,753	30	264	0	0	0	0
Carrying charges and interest expenses	37	45,820	238,976	48,040	227,710	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	970	25,819	460	5,326	0	0	0	0
Other employment expenses	42	2,480	11,335	1,170	1,792	0	0	0	0
Clergy residence deduction	43	190	2,343	40	476	0	0	0	0
Other deductions	44	9,040	62,662	9,530	174,334	0	0	0	0
Federal COVID-19 benefits repayment	45	450	648	270	355	0	0	0	0
Total deductions before adjustments	46	120,810	1,602,329	76,860	691,960	0	0	0	0



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

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	29,000	131,713	28,670	120,596	0	0	0	0
Net income	48	246,380	14,117,988	281,400	13,569,340	0	0	70	1,625
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	60	6,470	0	0	0	0	0	0
Other payments deduction	51	75,640	507,287	101,500	769,190	0	0	0	0
Non-capital losses of other years	52	240	13,326	160	2,795	0	0	0	0
Net capital losses of other years	53	10,050	53,347	9,030	28,274	0	0	0	0
Capital gains deduction	54	640	104,582	480	78,514	0	0	0	0
Northern residents deductions	55	140	534	110	440	0	0	0	0
Additional deductions	56	5,330	17,614	6,270	20,597	0	0	0	0
Farming/fishing losses of prior years	57	130	1,551	60	564	0	0	0	0
Total deductions from net income	58	90,000	707,132	115,120	901,946	0	0	20	227
Taxable income assessed	59	245,510	13,413,290	280,220	12,668,619	0	0	60	1,399
Basic personal amount	60	248,970	3,570,659	284,840	4,090,298	0	0	80	1,168
Age amount	61	225,920	1,517,997	264,070	1,821,763	0	0	80	600
Spouse or common-law partner amount	62	17,750	105,850	5,210	40,489	0	0	20	172
Canada caregiver amount	63	6,210	34,302	4,200	20,523	0	0	0	0
Amount for an eligible dependant	64	270	2,268	850	6,903	0	0	0	0
Family caregiver amount for children under 18 years of age	65	40	94	20	49	0	0	0	0
CPP or QPP contributions through employment	66	700	547	460	283	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	13,320	5,995	7,780	2,931	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	70	201	0	0	0	0	0	0
Canada employment amount	73	56,760	38,157	30,120	20,748	0	0	0	0
Home accessibility expenses	74	2,290	13,832	2,070	12,979	0	0	0	0
Home buyers' amount	75	50	427	50	382	0	0	0	0
Digital news subscription expenses	76	12,850	3,716	7,410	2,094	0	0	0	0
Pension income amount	77	191,180	369,325	212,400	408,846	0	0	30	49
Disability amount	78	21,340	189,168	23,540	208,596	0	0	0	0
Disability amount transferred from a dependant	79	1,660	14,342	1,640	14,227	0	0	0	0
Interest paid on student loans	80	0	0	20	119	0	0	0	0
Tuition, education, and textbook amounts	81	190	369	220	433	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	390	1,647	150	625	0	0	0	0
Amounts transferred from spouse or common-law partner	83	61,120	402,552	37,300	233,316	0	0	0	0
Medical expenses	84	60,520	242,534	76,670	279,143	0	0	0	0
Total tax credits on personal amounts	85	248,970	977,108	284,840	1,074,716	0	0	80	334
Allowable charitable donations and government gifts	86	70,780	297,004	71,520	214,897	0	0	10	128
Eligible cultural and ecological gifts	87	110	3,271	90	1,284	0	0	0	0
Total tax credit on donations and gifts	88	70,760	90,397	71,510	63,208	0	0	10	38
Total federal non-refundable tax credits	89	248,970	1,067,504	284,840	1,137,924	0	0	80	372
Federal dividend tax credit	90	64,510	195,214	72,120	150,211	0	0	0	0
Minimum tax carryover	91	650	3,686	520	1,611	0	0	0	0
Basic federal tax	92	148,340	1,523,264	149,720	1,270,785	0	0	0	0

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

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	39,790	27,640	46,580	22,047	0	0	0	0
Federal political contribution tax credit	94	5,080	1,078	3,470	663	0	0	0	0
Investment tax credit	95	280	3,068	170	1,024	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	430	4,496	320	3,035	0	0	0	0
Net federal tax	98	147,940	1,493,842	149,320	1,247,180	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	29,000	131,713	28,670	120,596	0	0	0	0
Canada workers benefit (CWB)	101	2,260	2,434	1,840	1,644	0	0	10	18
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	20	3	0	0	0	0	0	0
Net provincial or territorial tax	104	185,720	925,956	190,280	762,999	0	0	20	56
Total tax payable	105	185,760	2,551,513	190,320	2,130,775	0	0	20	129



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

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	222,200	0	276,260	0	0	0	30	0
Number of non-taxable returns	2	79,470	0	151,460	0	0	0	90	0
Total number of returns	3	301,660	0	427,720	0	0	0	120	0
Employment income	4	9,240	547,390	5,570	166,152	0	0	0	0
Commissions (from employment)	5	180	10,906	50	374	0	0	0	0
Other employment income	6	48,370	34,632	21,120	13,758	0	0	0	0
Old age security (OAS) pension	7	291,250	2,148,123	417,000	3,057,894	0	0	0	0
CPP or QPP benefits	8	281,090	2,661,032	381,530	3,226,837	0	0	0	0
Other pensions and superannuation	9	223,900	6,445,647	286,470	5,803,475	0	0	40	783
Elected split-pension amount	10	30,680	262,126	57,160	727,244	0	0	0	0
Employment insurance and other benefits	11	650	3,373	230	1,151	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	99,630	2,321,249	138,510	2,106,562	0	0	0	0
Interest and other investment income	13	152,560	720,140	214,780	935,957	0	0	0	0
Net partnership income (limited or non-active partners only)	14	1,190	26,748	970	4,566	0	0	0	0
Net rental income	15	13,350	196,911	13,010	161,280	0	0	0	0
Taxable capital gains	16	70,930	2,607,835	104,180	2,375,946	0	0	0	0
RRSP income	17	8,540	58,148	13,480	76,238	0	0	0	0
Other income	18	81,490	761,351	114,900	987,327	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	42	30	75	0	0	0	0
Net business income	20	6,290	53,731	3,490	25,785	0	0	0	0
Net professional income	21	1,930	68,062	530	8,518	0	0	0	0
Net commission income	22	900	11,302	370	4,383	0	0	0	0
Net farming income	23	4,120	17,832	2,330	16,994	0	0	0	0
Net fishing income	24	10	6	0	0	0	0	0	0
Workers' compensation benefits	25	15,770	116,784	9,930	111,112	0	0	0	0
Social assistance payments	26	20,080	29,993	44,130	50,956	0	0	20	230
Net federal supplements	27	91,670	565,006	178,730	1,302,842	0	0	0	0
Total income assessed	28	298,860	19,668,782	424,030	21,178,775	0	0	110	7,406
Registered pension plan (RPP) deduction	29	390	836	220	669	0	0	0	0
RRSP/PRPP deduction	30	2,810	18,812	1,990	21,951	0	0	0	0
Deduction for elected split-pension amount	31	89,810	1,134,342	17,100	133,344	0	0	0	0
Annual union, professional, or like dues	32	11,040	2,098	3,340	654	0	0	0	0
Child care expenses	33	0	0	0	0	0	0	0	0
Business investment loss	34	40	712	20	376	0	0	0	0
Moving expenses	35	0	0	0	0	0	0	0	0
Support payments made	36	1,300	21,401	10	186	0	0	0	0
Carrying charges and interest expenses	37	60,890	296,339	78,410	396,025	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	1,210	15,771	800	8,961	0	0	0	0
Other employment expenses	42	830	6,166	330	460	0	0	0	0
Clergy residence deduction	43	110	1,392	10	143	0	0	0	0
Other deductions	44	13,670	116,071	17,200	208,735	0	0	0	0
Federal COVID-19 benefits repayment	45	150	233	80	116	0	0	0	0
Total deductions before adjustments	46	137,680	1,614,693	102,470	772,747	0	0	20	37



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

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	33,850	157,849	39,570	177,424	0	0	0	0
Net income	48	298,680	17,909,369	423,940	20,234,267	0	0	110	7,376
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	40	3,776	0	0	0	0	0	0
Other payments deduction	51	104,580	711,078	186,900	1,463,577	0	0	20	242
Non-capital losses of other years	52	0	0	90	1,880	0	0	0	0
Net capital losses of other years	53	13,550	120,755	14,690	72,314	0	0	0	0
Capital gains deduction	54	940	170,263	870	177,196	0	0	0	0
Northern residents deductions	55	120	447	130	495	0	0	0	0
Additional deductions	56	10,050	30,405	14,860	67,017	0	0	0	0
Farming/fishing losses of prior years	57	140	1,873	50	473	0	0	0	0
Total deductions from net income	58	125,420	1,069,641	211,270	1,792,612	0	0	30	313
Taxable income assessed	59	297,640	16,842,780	421,830	18,448,113	0	0	90	7,063
Basic personal amount	60	301,660	4,326,581	427,720	6,140,874	0	0	120	1,667
Age amount	61	274,530	1,897,916	397,800	2,827,625	0	0	110	843
Spouse or common-law partner amount	62	19,870	104,523	4,960	37,957	0	0	10	182
Canada caregiver amount	63	8,670	45,615	4,280	20,565	0	0	0	0
Amount for an eligible dependant	64	280	1,959	910	6,174	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	200	134	140	60	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	3,820	1,463	2,120	687	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	20	69	0	0	0	0	0	0
Canada employment amount	73	56,500	26,562	26,400	12,120	0	0	0	0
Home accessibility expenses	74	3,300	18,671	3,200	16,172	0	0	0	0
Home buyers' amount	75	30	220	30	207	0	0	0	0
Digital news subscription expenses	76	11,720	3,557	8,110	2,370	0	0	0	0
Pension income amount	77	230,850	441,007	302,670	571,175	0	0	40	68
Disability amount	78	41,990	372,175	66,180	586,015	0	0	0	0
Disability amount transferred from a dependant	79	1,450	12,603	1,740	15,056	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	70	119	80	128	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	170	770	100	421	0	0	0	0
Amounts transferred from spouse or common-law partner	83	82,650	563,995	34,510	214,322	0	0	20	119
Medical expenses	84	81,930	588,877	129,770	1,097,877	0	0	20	106
Total tax credits on personal amounts	85	301,660	1,261,039	427,720	1,732,505	0	0	120	457
Allowable charitable donations and government gifts	86	86,070	744,042	108,150	396,211	0	0	0	0
Eligible cultural and ecological gifts	87	140	3,705	180	2,838	0	0	0	0
Total tax credit on donations and gifts	88	86,050	744,042	108,160	396,211	0	0	0	0
Total federal non-refundable tax credits	89	301,660	1,496,005	427,720	1,851,323	0	0	120	566
Federal dividend tax credit	90	82,460	298,590	108,700	273,259	0	0	0	0
Minimum tax carryover	91	670	2,244	760	2,487	0	0	0	0
Basic federal tax	92	158,450	1,947,941	191,330	1,787,911	0	0	0	0





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

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	51,910	32,479	70,430	34,599	0	0	0	0
Federal political contribution tax credit	94	5,900	1,247	4,280	801	0	0	0	0
Investment tax credit	95	290	2,023	260	1,326	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	480	3,960	630	5,127	0	0	0	0
Net federal tax	98	157,770	1,914,264	190,490	1,751,409	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	33,850	157,849	39,570	177,424	0	0	0	0
Canada workers benefit (CWB)	101	1,190	1,249	1,120	967	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	222,090	1,215,920	276,150	1,103,461	0	0	0	0
Total tax payable	105	222,200	3,288,033	276,260	3,032,295	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.