



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

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	2,415,950	0	2,245,380	0	390	0	40	0	4,661,770	0
Number of non-taxable returns	2	999,120	0	1,329,550	0	430	0	880	0	2,329,970	0
Total number of returns	3	3,415,070	0	3,574,930	0	820	0	920	0	6,991,740	0
Employment income	4	2,301,460	140,615,509	2,207,890	103,728,549	660	25,510	20	1,058	4,510,040	244,370,626
Commissions (from employment)	5	68,110	3,434,917	57,030	1,056,731	20	243	0	0	125,150	4,491,891
Other employment income	6	364,810	1,412,079	194,590	865,771	30	274	30	997	559,470	2,279,121
Old age security (OAS) pension	7	815,000	6,215,794	968,620	7,415,024	10	101	0	0	1,783,640	13,630,920
CPP or QPP benefits	8	987,910	8,131,196	1,144,000	7,924,561	20	110	0	0	2,131,920	16,055,867
Other pensions and superannuation	9	647,300	17,250,959	693,760	14,673,529	10	299	30	421	1,341,100	31,925,208
Elected split-pension amount	10	95,490	803,126	246,720	3,196,695	0	0	0	0	342,210	3,999,989
Employment insurance and other benefits	11	423,610	2,875,273	376,880	3,527,733	80	609	0	0	800,570	6,403,626
Taxable amount of dividends from taxable Canadian corporations	12	449,800	11,602,572	381,320	4,543,596	30	103	10	110	831,160	16,146,381
Interest and other investment income	13	1,135,900	2,033,690	1,276,080	1,707,275	0	0	70	224	2,412,230	3,742,209
Net partnership income (limited or non-active partners only)	14	4,900	38,653	2,610	9,521	0	0	0	0	7,510	48,223
Net rental income	15	229,760	1,247,448	186,880	733,795	30	170	50	492	416,720	1,981,906
Taxable capital gains	16	265,510	6,518,169	249,550	3,449,165	30	72	20	332	515,110	9,967,737
RRSP income	17	234,700	1,549,326	202,380	1,342,749	20	32	0	0	437,100	2,892,106
Other income	18	580,510	5,061,513	593,670	3,577,843	110	405	20	110	1,174,300	8,639,871
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	18,020	99,325	29,780	162,004	30	137	0	0	47,830	261,482
Net business income	20	250,200	4,033,632	229,670	3,279,939	60	488	20	182	479,940	7,314,242
Net professional income	21	49,230	2,783,917	53,670	2,386,586	20	166	0	0	102,920	5,170,739
Net commission income	22	20,580	626,091	20,940	329,303	0	0	0	0	41,520	955,408
Net farming income	23	31,000	112,921	12,560	25,997	0	0	0	0	43,560	138,917
Net fishing income	24	870	58,153	100	2,567	0	0	0	0	980	60,720
Workers' compensation benefits	25	105,650	1,212,639	117,600	829,215	10	202	0	0	223,260	2,042,056
Social assistance payments	26	134,090	1,346,046	118,990	1,188,977	40	311	340	1,689	253,460	2,537,023
Net federal supplements	27	317,880	1,620,657	459,000	2,706,804	10	56	0	0	776,890	4,327,517
Total income assessed	28	3,356,870	220,687,808	3,472,280	168,807,526	770	30,335	520	5,919	6,830,440	389,531,588
Registered pension plan (RPP) deduction	29	818,000	3,763,954	974,850	3,744,128	110	312	0	0	1,792,970	7,508,444
RRSP/PRPP deduction	30	942,890	9,273,285	852,400	6,156,770	120	746	0	0	1,795,400	15,430,801
Deduction for elected split-pension amount	31	247,040	3,203,947	95,260	796,322	0	0	0	0	342,310	4,000,354
Annual union, professional, or like dues	32	974,900	778,437	989,760	738,343	210	79	0	0	1,964,880	1,516,861
Child care expenses	33	153,510	459,166	371,600	1,144,362	30	122	0	0	525,140	1,603,659
Business investment loss	34	730	20,903	340	8,781	0	0	0	0	1,070	29,684
Moving expenses	35	4,590	30,667	3,910	20,549	0	0	0	0	8,500	51,223
Support payments made	36	6,960	130,495	410	2,688	0	0	0	0	7,370	133,215
Carrying charges and interest expenses	37	150,810	865,842	136,340	553,405	0	0	0	0	287,160	1,419,277
Deduction for CPP or QPP contributions on self-employment and other earnings	38	251,010	280,864	237,050	252,098	70	32	10	20	488,150	533,014
Deduction for CPP or QPP enhanced contributions on employment income	39	2,096,370	694,641	1,970,180	574,643	540	130	10	2	4,067,100	1,269,415



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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	245,350	20,309	235,810	17,933	70	2	20	1	481,250	38,246
Exploration and development expenses	41	4,320	274,097	1,440	39,127	0	0	0	0	5,760	313,224
Other employment expenses	42	375,980	559,324	396,210	287,400	140	83	0	0	772,330	846,808
Clergy residence deduction	43	1,750	20,735	350	2,436	0	0	0	0	2,100	23,181
Other deductions	44	162,290	448,970	141,490	705,144	30	23	0	0	303,810	1,154,158
Federal COVID-19 benefits repayment	45	81,200	119,730	66,040	88,316	10	12	0	0	147,250	208,059
Total deductions before adjustments	46	2,580,600	20,945,681	2,380,660	15,133,046	610	1,664	50	148	4,961,910	36,080,540
Social benefits repayment	47	100,690	290,724	44,640	159,275	0	0	0	0	145,330	450,004
Net income	48	3,349,940	199,594,496	3,463,380	153,589,116	770	28,666	510	5,902	6,814,610	353,218,180
Canadian Forces personnel and police deduction	49	1,370	33,470	210	4,558	0	0	0	0	1,590	38,028
Security options deductions	50	2,800	282,053	1,150	58,453	0	0	0	0	3,950	340,506
Other payments deduction	51	546,190	4,177,707	688,020	4,723,265	60	569	340	1,689	1,234,620	8,903,230
Non-capital losses of other years	52	2,720	38,790	3,300	22,393	0	0	0	0	6,030	61,193
Net capital losses of other years	53	38,460	156,393	27,060	60,047	0	0	0	0	65,510	216,441
Capital gains deduction	54	9,140	1,340,077	4,800	749,705	0	0	0	0	13,940	2,089,781
Northern residents deductions	55	16,620	74,444	13,140	55,917	0	0	0	0	29,760	130,375
Additional deductions	56	16,650	203,289	23,310	252,629	0	0	10	578	39,980	456,691
Farming/fishing losses of prior years	57	1,280	11,259	470	2,788	0	0	0	0	1,750	14,048
Total deductions from net income	58	622,980	6,324,677	746,080	5,935,909	80	779	360	2,278	1,369,490	12,263,643
Taxable income assessed	59	3,268,820	193,286,925	3,387,590	147,680,545	740	27,896	170	3,632	6,657,320	340,998,997
Basic personal amount	60	3,414,970	48,851,220	3,574,870	51,269,394	820	11,555	920	11,287	6,991,570	100,143,455
Age amount	61	805,340	5,611,415	972,840	7,036,662	20	167	80	599	1,778,290	12,648,844
Spouse or common-law partner amount	62	304,290	2,606,295	102,410	914,108	50	479	150	1,405	406,900	3,522,286
Canada caregiver amount	63	27,670	160,088	25,840	148,465	0	0	0	0	53,510	308,560
Amount for an eligible dependant	64	57,860	765,507	187,910	2,527,690	0	0	20	253	245,810	3,293,567
Family caregiver amount for children under 18 years of age	65	14,860	38,829	12,990	33,484	0	0	0	0	27,850	72,317
CPP or QPP contributions through employment	66	2,110,820	5,014,009	1,988,710	4,156,709	540	939	10	15	4,100,080	9,171,673
CPP or QPP contributions on self-employment and other earnings	67	251,010	280,864	237,050	252,098	70	32	10	20	488,150	533,014
Employment insurance premiums	68	2,084,570	1,084,383	2,044,370	947,059	600	223	10	4	4,129,550	2,031,669
PIIP premiums paid	69	2,166,000	552,208	2,063,230	447,675	590	102	10	2	4,229,840	999,987
PIIP premiums payable on employment income	70	77,660	19,199	62,090	13,663	30	4	20	2	139,800	32,868
PIIP premiums payable on self-employment income	71	246,950	26,150	237,480	23,092	70	3	20	2	484,520	49,246
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,280	18,843	600	1,785	0	0	0	0	6,880	20,628
Canada employment amount	73	2,388,830	2,949,008	2,248,990	2,789,190	670	839	50	58	4,638,540	5,739,095
Home accessibility expenses	74	4,580	19,130	3,840	15,494	0	0	0	0	8,430	34,624



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Home buyers' amount	75	33,230	264,876	27,450	206,319	10	78	0	0	60,690	471,283
Digital news subscription expenses	76	39,110	7,371	29,620	5,187	0	0	0	0	68,740	12,561
Pension income amount	77	694,210	1,328,123	810,690	1,536,353	10	20	30	48	1,504,930	2,864,544
Disability amount	78	67,740	601,626	64,270	569,354	10	106	0	0	132,030	1,171,131
Disability amount transferred from a dependant	79	27,580	340,024	33,680	411,161	0	0	0	0	61,260	751,228
Interest paid on student loans	80	10,800	4,888	18,380	7,268	0	0	0	0	29,190	12,156
Tuition, education, and textbook amounts	81	159,640	556,646	238,780	650,673	110	742	0	0	398,530	1,208,082
Tuition, education, and textbook amounts transferred from a child	82	62,030	131,014	50,490	98,819	0	0	0	0	112,520	229,849
Amounts transferred from spouse or common-law partner	83	188,970	1,244,499	118,180	714,071	10	55	20	155	307,180	1,958,780
Medical expenses	84	965,240	2,528,590	1,430,890	3,591,569	170	248	80	100	2,396,370	6,120,507
Total tax credits on personal amounts	85	3,415,060	11,208,767	3,574,900	11,717,473	820	2,360	920	2,104	6,991,700	22,930,703
Allowable charitable donations and government gifts	86	611,940	1,036,723	583,110	452,441	70	54	0	0	1,195,120	1,489,250
Eligible cultural and ecological gifts	87	1,010	15,608	900	5,309	0	0	0	0	1,910	20,917
Total tax credit on donations and gifts	88	602,040	317,904	569,980	126,385	70	15	0	0	1,172,100	444,313
Total federal non-refundable tax credits	89	3,415,060	11,526,671	3,574,900	11,843,858	820	2,375	920	2,113	6,991,700	23,375,017
Federal dividend tax credit	90	409,860	1,280,980	333,080	503,442	30	10	0	0	742,960	1,784,441
Minimum tax carryover	91	9,340	35,456	5,350	18,527	0	0	0	0	14,680	53,984
Basic federal tax	92	2,421,250	24,736,309	2,252,410	14,924,773	390	3,278	40	417	4,674,090	39,664,777
Federal foreign tax credit	93	183,880	160,138	168,040	73,005	0	0	0	0	351,960	233,323
Federal political contribution tax credit	94	12,350	2,038	5,970	812	0	0	0	0	18,320	2,850
Investment tax credit	95	3,990	52,713	1,270	6,781	0	0	0	0	5,260	59,495
Labour-sponsored funds tax credit (provincially registered)	96	207,200	101,194	180,960	75,574	20	7	0	0	388,180	176,775
Alternative minimum tax payable	97	7,360	63,364	4,250	41,074	0	0	0	0	11,610	104,438
Net federal tax	98	2,414,960	24,443,327	2,244,250	14,770,301	390	3,137	40	370	4,659,640	39,217,136
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0	0	0
Social Benefits repayment	100	100,690	290,724	44,640	159,275	0	0	0	0	145,330	450,004
Canada workers benefit (CWB)	101	214,750	358,709	173,480	259,028	80	146	30	46	388,340	617,929
Canada Training Credit (CTC)	102	49,430	14,579	85,590	24,754	30	8	0	0	135,050	39,341
Eligible educator school supply tax credit	103	1,810	230	10,050	1,261	0	0	0	0	11,860	1,490
Net provincial or territorial tax	104	2,100	82,650	910	26,368	0	0	0	0	3,010	109,018
Total tax payable	105	2,415,950	24,817,008	2,245,380	14,956,409	390	3,143	40	370	4,661,770	39,776,931



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

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	33,610	0	24,580	0	10	0	0	0
Number of non-taxable returns	2	127,240	0	134,610	0	100	0	30	0
Total number of returns	3	160,850	0	159,190	0	110	0	30	0
Employment income	4	146,510	1,610,662	147,150	1,392,866	100	677	0	0
Commissions (from employment)	5	1,960	4,902	5,150	4,433	0	0	0	0
Other employment income	6	2,180	5,957	1,440	5,450	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	4,050	8,725	3,860	8,356	0	0	0	0
Other pensions and superannuation	9	150	874	180	914	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	4,070	18,204	2,410	9,827	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	3,490	9,511	2,970	8,139	0	0	0	0
Interest and other investment income	13	10,490	5,800	12,050	6,006	0	0	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	190	301	110	367	0	0	0	0
Taxable capital gains	16	2,730	52,306	2,260	62,040	0	0	0	0
RRSP income	17	170	1,098	120	899	0	0	0	0
Other income	18	29,420	137,356	30,870	137,837	10	51	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	990	2,998	1,200	3,431	0	0	0	0
Net business income	20	4,490	21,770	4,040	16,123	0	0	0	0
Net professional income	21	770	3,044	860	3,044	0	0	0	0
Net commission income	22	420	1,849	340	1,168	0	0	0	0
Net farming income	23	80	408	30	77	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	1,280	3,203	1,360	3,991	0	0	0	0
Social assistance payments	26	1,940	15,806	1,490	11,339	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	154,290	1,904,868	153,380	1,676,336	100	779	0	0
Registered pension plan (RPP) deduction	29	11,670	7,887	10,410	3,678	0	0	0	0
RRSP/PRPP deduction	30	2,420	4,334	1,390	2,170	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	50,020	9,916	38,090	5,912	30	2	0	0
Child care expenses	33	0	0	100	192	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	50	44	90	105	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	830	714	790	716	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	58,540	5,108	59,370	3,910	30	2	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	4,720	103	4,360	78	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	720	865	460	217	0	0	0	0
Clergy residence deduction	43	0	0	20	3	0	0	0	0
Other deductions	44	1,600	1,341	1,560	1,905	0	0	0	0
Federal COVID-19 benefits repayment	45	610	833	760	1,030	0	0	0	0
Total deductions before adjustments	46	88,270	31,902	81,730	20,416	50	5	0	0



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Social benefits repayment	47	20	16	0	0	0	0	0	0
Net income	48	154,200	1,873,281	153,300	1,656,117	100	774	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	3,210	19,009	2,850	15,331	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	190	43,996	220	51,727	0	0	0	0
Northern residents deductions	55	320	722	280	634	0	0	0	0
Additional deductions	56	40	96	40	166	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	3,790	63,875	3,410	67,884	0	0	0	0
Taxable income assessed	59	153,090	1,809,423	152,440	1,588,245	100	752	0	0
Basic personal amount	60	160,850	2,313,647	159,190	2,289,797	110	1,589	30	289
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	110	1,106	160	1,809	0	0	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	30	314	460	6,598	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	60,260	37,497	60,840	28,740	30	11	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	131,120	18,916	132,310	16,476	80	8	0	0
PPIP premiums paid	69	131,180	7,740	132,180	6,730	80	3	0	0
PPIP premiums payable on employment income	70	1,490	80	1,360	47	0	0	0	0
PPIP premiums payable on self-employment income	71	4,780	134	4,400	100	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	70	201	0	0	0	0	0	0
Canada employment amount	73	146,480	183,043	147,050	183,728	100	116	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	100	845	70	570	0	0	0	0
Digital news subscription expenses	76	120	37	0	0	0	0	0	0
Pension income amount	77	150	240	180	274	0	0	0	0
Disability amount	78	1,740	18,000	890	9,024	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	20	10	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	11,910	10,725	15,890	13,291	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	10	12	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	6,450	5,600	9,530	8,454	0	0	0	0
Total tax credits on personal amounts	85	160,850	389,744	159,190	384,882	110	262	30	47
Allowable charitable donations and government gifts	86	9,030	552	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	8,190	119	0	0	0	0	0	0
Total federal non-refundable tax credits	89	160,850	389,863	159,190	385,057	110	262	30	47
Federal dividend tax credit	90	2,040	769	1,540	679	0	0	0	0
Minimum tax carryover	91	70	268	80	250	0	0	0	0
Basic federal tax	92	33,730	54,404	24,710	28,965	10	12	0	0



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

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	880	215	600	105	0	0	0	0
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	150	3,124	170	3,646	0	0	0	0
Net federal tax	98	33,610	54,118	24,580	28,845	10	12	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	20	16	0	0	0	0	0	0
Canada workers benefit (CWB)	101	9,420	16,544	6,780	12,193	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	30	4	60	8	0	0	0	0
Net provincial or territorial tax	104	0	0	0	0	0	0	0	0
Total tax payable	105	33,610	54,133	24,580	28,845	10	12	0	0



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

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	122,610	0	106,610	0	40	0	0	0
Number of non-taxable returns	2	96,940	0	108,080	0	120	0	80	0
Total number of returns	3	219,550	0	214,700	0	160	0	80	0
Employment income	4	194,890	5,544,182	193,740	4,553,620	130	2,198	0	0
Commissions (from employment)	5	6,970	71,328	8,850	30,173	0	0	0	0
Other employment income	6	14,500	23,795	5,500	16,997	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	100	450	120	353	0	0	0	0
Other pensions and superannuation	9	140	522	150	781	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	27,490	151,342	21,910	150,931	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	9,230	28,450	7,020	16,517	0	0	0	0
Interest and other investment income	13	50,430	12,121	56,840	12,973	30	7	0	0
Net partnership income (limited or non-active partners only)	14	0	0	30	102	0	0	0	0
Net rental income	15	2,740	2,294	1,720	1,931	0	0	0	0
Taxable capital gains	16	6,490	35,493	4,630	36,036	0	0	0	0
RRSP income	17	1,610	3,411	950	1,376	0	0	0	0
Other income	18	44,230	173,483	48,590	175,035	20	62	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,890	11,021	4,880	18,485	0	0	0	0
Net business income	20	13,730	110,471	12,030	80,330	0	0	0	0
Net professional income	21	2,330	16,711	2,740	17,285	0	0	0	0
Net commission income	22	1,460	12,269	1,180	6,895	0	0	0	0
Net farming income	23	280	1,212	110	132	0	0	0	0
Net fishing income	24	30	820	0	0	0	0	0	0
Workers' compensation benefits	25	4,600	17,991	8,320	35,823	0	0	0	0
Social assistance payments	26	8,320	79,138	6,890	59,269	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	209,980	6,296,649	206,240	5,215,288	150	2,546	50	274
Registered pension plan (RPP) deduction	29	48,320	83,143	59,690	70,104	20	6	0	0
RRSP/PRPP deduction	30	23,350	78,390	18,690	51,299	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	78,300	35,430	77,170	27,196	40	6	0	0
Child care expenses	33	590	2,182	4,720	14,833	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	550	622	550	607	0	0	0	0
Support payments made	36	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	37	2,060	2,217	1,860	1,986	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	14,920	7,530	13,550	5,888	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	182,150	35,232	179,840	28,629	110	13	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	15,070	538	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	11,370	11,051	11,840	6,041	0	0	0	0
Clergy residence deduction	43	0	0	30	41	0	0	0	0
Other deductions	44	10,180	12,088	10,400	10,705	0	0	0	0
Federal COVID-19 benefits repayment	45	6,310	8,717	6,590	8,360	0	0	0	0
Total deductions before adjustments	46	192,070	277,304	189,730	226,122	120	53	0	0



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

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	1,040	1,019	40	49	0	0	0	0
Net income	48	209,650	6,020,657	205,920	4,990,762	150	2,493	50	273
Canadian Forces personnel and police deduction	49	120	2,463	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	12,870	97,136	15,130	95,101	0	0	0	0
Non-capital losses of other years	52	40	214	40	72	0	0	0	0
Net capital losses of other years	53	0	0	0	0	0	0	0	0
Capital gains deduction	54	140	24,016	130	25,500	0	0	0	0
Northern residents deductions	55	960	3,330	700	2,263	0	0	0	0
Additional deductions	56	80	437	70	434	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	14,610	127,951	16,180	123,725	10	81	50	224
Taxable income assessed	59	204,780	5,892,967	202,150	4,867,213	140	2,412	0	0
Basic personal amount	60	219,550	3,146,087	214,690	3,078,659	160	2,261	80	770
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,720	24,843	3,040	31,253	0	0	0	0
Canada caregiver amount	63	0	0	40	188	0	0	0	0
Amount for an eligible dependant	64	310	4,095	4,540	64,701	0	0	0	0
Family caregiver amount for children under 18 years of age	65	20	47	50	127	0	0	0	0
CPP or QPP contributions through employment	66	183,710	256,381	181,520	208,935	110	96	0	0
CPP or QPP contributions on self-employment and other earnings	67	14,920	7,530	13,550	5,888	0	0	0	0
Employment insurance premiums	68	187,380	62,812	185,960	53,324	120	26	0	0
PPIP premiums paid	69	186,110	26,374	184,510	21,844	110	10	0	0
PPIP premiums payable on employment income	70	7,210	772	6,610	561	0	0	0	0
PPIP premiums payable on self-employment income	71	15,310	696	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	350	1,059	50	144	0	0	0	0
Canada employment amount	73	194,630	247,038	193,210	244,751	140	169	0	0
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	3,040	24,115	2,800	19,490	0	0	0	0
Digital news subscription expenses	76	560	147	420	108	0	0	0	0
Pension income amount	77	130	164	160	228	0	0	0	0
Disability amount	78	2,840	24,739	1,640	14,245	0	0	0	0
Disability amount transferred from a dependant	79	0	0	190	2,623	0	0	0	0
Interest paid on student loans	80	330	154	540	169	0	0	0	0
Tuition, education, and textbook amounts	81	48,180	160,295	69,390	201,131	40	184	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	30	20	41	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	26,560	23,904	44,120	45,793	20	22	0	0
Total tax credits on personal amounts	85	219,550	600,902	214,700	598,455	160	425	80	122
Allowable charitable donations and government gifts	86	26,150	3,903	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	40	19	40	5	0	0	0	0
Total tax credit on donations and gifts	88	23,940	930	0	0	0	0	0	0
Total federal non-refundable tax credits	89	219,550	601,832	214,700	599,749	160	426	80	122
Federal dividend tax credit	90	7,920	2,655	5,610	1,533	0	0	0	0
Minimum tax carryover	91	140	450	150	390	0	0	0	0
Basic federal tax	92	122,910	419,818	106,980	256,263	40	84	0	0



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

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	3,830	734	2,330	387	0	0	0	0
Federal political contribution tax credit	94	0	0	30	3	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	4,090	1,423	2,310	641	0	0	0	0
Alternative minimum tax payable	97	90	1,564	100	1,722	0	0	0	0
Net federal tax	98	122,600	417,870	106,600	255,394	40	84	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,040	1,019	40	49	0	0	0	0
Canada workers benefit (CWB)	101	38,820	63,854	29,880	47,113	20	34	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	60	9	290	33	0	0	0	0
Net provincial or territorial tax	104	20	10	0	0	0	0	0	0
Total tax payable	105	122,610	418,904	106,610	255,449	40	84	0	0



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

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	194,240	0	179,800	0	90	0	0	0
Number of non-taxable returns	2	59,860	0	73,170	0	80	0	110	0
Total number of returns	3	254,100	0	252,970	0	170	0	110	0
Employment income	4	226,000	11,160,383	221,540	9,078,618	140	4,832	0	0
Commissions (from employment)	5	7,930	186,861	7,220	79,175	0	0	0	0
Other employment income	6	27,970	55,276	14,250	42,108	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	160	1,249	190	1,291	0	0	0	0
Other pensions and superannuation	9	110	509	130	788	0	0	0	0
Elected split-pension amount	10	20	141	0	0	0	0	0	0
Employment insurance and other benefits	11	51,420	320,076	56,640	620,374	10	84	0	0
Taxable amount of dividends from taxable Canadian corporations	12	14,880	134,161	10,070	62,763	0	0	0	0
Interest and other investment income	13	88,640	22,171	99,650	22,580	0	0	0	0
Net partnership income (limited or non-active partners only)	14	70	378	70	638	0	0	0	0
Net rental income	15	9,570	8,227	7,100	5,990	0	0	0	0
Taxable capital gains	16	9,050	87,265	6,060	53,653	0	0	0	0
RRSP income	17	8,600	19,260	6,070	10,211	0	0	0	0
Other income	18	36,540	138,388	37,710	118,245	20	108	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,160	17,547	5,160	26,638	0	0	0	0
Net business income	20	21,050	237,824	20,360	223,294	0	0	0	0
Net professional income	21	4,020	83,498	5,390	147,937	0	0	0	0
Net commission income	22	2,020	31,250	1,990	20,104	0	0	0	0
Net farming income	23	710	1,918	340	-407	0	0	0	0
Net fishing income	24	50	2,710	0	0	0	0	0	0
Workers' compensation benefits	25	6,740	37,379	16,510	100,823	0	0	0	0
Social assistance payments	26	11,610	111,420	10,130	89,701	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	247,280	12,657,957	243,230	10,705,564	160	5,596	60	354
Registered pension plan (RPP) deduction	29	79,720	254,794	97,510	243,812	20	38	0	0
RRSP/PRPP deduction	30	65,600	350,619	63,800	278,531	30	99	0	0
Deduction for elected split-pension amount	31	10	38	10	24	0	0	0	0
Annual union, professional, or like dues	32	95,370	69,132	100,920	66,453	40	8	0	0
Child care expenses	33	5,120	19,119	32,740	121,324	0	0	0	0
Business investment loss	34	0	0	0	0	0	0	0	0
Moving expenses	35	980	2,466	940	2,176	0	0	0	0
Support payments made	36	0	0	10	3	0	0	0	0
Carrying charges and interest expenses	37	3,360	5,807	2,810	3,840	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	22,340	17,273	22,620	18,260	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	217,410	67,493	209,130	57,159	120	29	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	22,210	1,232	22,610	1,295	20	0	0	0
Exploration and development expenses	41	0	0	0	0	0	0	0	0
Other employment expenses	42	38,460	36,638	43,820	25,866	30	16	0	0
Clergy residence deduction	43	60	341	30	88	0	0	0	0
Other deductions	44	15,460	20,988	13,860	16,705	0	0	0	0
Federal COVID-19 benefits repayment	45	8,860	12,624	7,780	9,989	0	0	0	0
Total deductions before adjustments	46	230,610	859,224	225,950	845,727	140	217	0	0



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

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	4,260	4,033	240	239	0	0	0	0
Net income	48	246,750	11,801,317	242,590	9,863,322	160	5,380	60	352
Canadian Forces personnel and police deduction	49	330	7,164	60	1,076	0	0	0	0
Security options deductions	50	130	1,082	60	536	0	0	0	0
Other payments deduction	51	18,250	148,798	26,520	190,524	10	49	0	0
Non-capital losses of other years	52	110	481	130	493	0	0	0	0
Net capital losses of other years	53	870	861	380	175	0	0	0	0
Capital gains deduction	54	240	31,344	190	32,449	0	0	0	0
Northern residents deductions	55	1,310	5,642	1,150	5,192	0	0	0	0
Additional deductions	56	150	1,905	140	2,144	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	21,270	197,345	28,470	232,613	10	64	0	0
Taxable income assessed	59	240,030	11,604,349	236,770	9,631,223	160	5,316	0	0
Basic personal amount	60	254,080	3,625,540	252,950	3,614,260	170	2,391	110	1,249
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	12,240	121,508	7,820	77,342	0	0	10	125
Canada caregiver amount	63	150	818	150	835	0	0	0	0
Amount for an eligible dependant	64	1,600	22,093	13,880	198,092	0	0	0	0
Family caregiver amount for children under 18 years of age	65	220	563	460	1,144	0	0	0	0
CPP or QPP contributions through employment	66	218,590	487,901	210,770	414,437	120	210	0	0
CPP or QPP contributions on self-employment and other earnings	67	22,340	17,273	22,620	18,260	0	0	0	0
Employment insurance premiums	68	217,660	110,590	212,930	96,491	130	50	0	0
PPIP premiums paid	69	217,660	50,743	211,140	42,026	120	22	0	0
PPIP premiums payable on employment income	70	9,940	1,851	9,070	1,535	0	0	0	0
PPIP premiums payable on self-employment income	71	22,440	1,589	22,900	1,670	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	630	1,881	80	231	0	0	0	0
Canada employment amount	73	226,280	288,371	221,430	280,756	140	175	0	0
Home accessibility expenses	74	80	348	80	333	0	0	0	0
Home buyers' amount	75	9,070	68,916	8,400	59,202	0	0	0	0
Digital news subscription expenses	76	1,270	299	970	217	0	0	0	0
Pension income amount	77	120	175	160	227	0	0	0	0
Disability amount	78	3,250	28,605	2,150	18,944	0	0	0	0
Disability amount transferred from a dependant	79	340	4,656	1,160	16,080	0	0	0	0
Interest paid on student loans	80	1,690	827	3,100	1,179	0	0	0	0
Tuition, education, and textbook amounts	81	37,670	193,276	51,350	200,497	40	351	0	0
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,360	5,909	1,270	3,596	0	0	0	0
Medical expenses	84	41,660	52,428	77,490	109,104	30	46	0	0
Total tax credits on personal amounts	85	254,100	760,342	252,960	770,739	170	509	110	216
Allowable charitable donations and government gifts	86	28,620	10,850	31,050	10,207	20	4	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	26,910	2,803	28,820	2,598	20	1	0	0
Total federal non-refundable tax credits	89	254,100	763,146	252,960	773,337	170	510	110	216
Federal dividend tax credit	90	14,550	13,018	9,700	6,530	0	0	0	0
Minimum tax carryover	91	250	1,129	250	1,093	0	0	0	0
Basic federal tax	92	194,400	1,214,498	180,070	864,216	90	460	0	0



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

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	6,500	2,207	4,280	1,149	0	0	0	0
Federal political contribution tax credit	94	270	39	130	19	0	0	0	0
Investment tax credit	95	60	85	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	12,190	5,294	10,070	3,457	0	0	0	0
Alternative minimum tax payable	97	150	1,709	110	1,866	0	0	0	0
Net federal tax	98	194,200	1,207,199	179,710	859,773	90	457	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,260	4,033	240	239	0	0	0	0
Canada workers benefit (CWB)	101	30,380	48,728	23,300	33,876	20	31	0	0
Canada Training Credit (CTC)	102	13,850	3,778	21,950	5,899	10	4	0	0
Eligible educator school supply tax credit	103	150	20	1,420	178	0	0	0	0
Net provincial or territorial tax	104	60	219	50	123	0	0	0	0
Total tax payable	105	194,240	1,211,474	179,800	860,168	90	457	0	0



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

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	229,450	0	206,810	0	110	0	10	0
Number of non-taxable returns	2	45,770	0	72,640	0	40	0	130	0
Total number of returns	3	275,220	0	279,450	0	140	0	140	0
Employment income	4	244,050	15,442,964	237,050	11,316,741	130	7,250	0	0
Commissions (from employment)	5	8,180	311,383	6,710	119,828	0	0	0	0
Other employment income	6	37,360	106,423	19,240	67,339	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	360	2,891	530	4,202	0	0	0	0
Other pensions and superannuation	9	280	3,695	170	1,418	0	0	0	0
Elected split-pension amount	10	40	397	230	1,867	0	0	0	0
Employment insurance and other benefits	11	69,370	458,625	76,070	1,040,481	30	193	0	0
Taxable amount of dividends from taxable Canadian corporations	12	21,870	361,127	13,680	143,957	0	0	0	0
Interest and other investment income	13	96,260	32,552	104,580	32,571	0	0	0	0
Net partnership income (limited or non-active partners only)	14	150	1,178	80	754	0	0	0	0
Net rental income	15	16,770	21,955	13,420	14,746	0	0	0	0
Taxable capital gains	16	12,240	161,397	7,820	92,543	0	0	0	0
RRSP income	17	21,140	45,223	16,240	26,497	0	0	0	0
Other income	18	36,850	156,764	40,330	136,591	20	46	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,060	23,787	5,350	38,385	0	0	0	0
Net business income	20	23,560	357,914	25,340	348,585	0	0	0	0
Net professional income	21	4,960	217,067	6,600	314,081	0	0	0	0
Net commission income	22	2,020	48,486	2,670	29,745	0	0	0	0
Net farming income	23	1,300	3,229	700	307	0	0	0	0
Net fishing income	24	50	2,742	0	0	0	0	0	0
Workers' compensation benefits	25	7,820	56,499	18,180	121,671	0	0	0	0
Social assistance payments	26	12,620	118,404	11,400	100,365	0	0	60	269
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	269,710	17,934,766	266,940	13,954,927	140	7,953	70	1,136
Registered pension plan (RPP) deduction	29	98,490	412,075	116,510	372,346	30	86	0	0
RRSP/PRPP deduction	30	96,390	626,509	91,560	445,742	50	276	0	0
Deduction for elected split-pension amount	31	80	381	40	123	0	0	0	0
Annual union, professional, or like dues	32	106,950	93,799	110,690	83,519	50	22	0	0
Child care expenses	33	20,170	81,994	85,310	343,100	0	0	0	0
Business investment loss	34	50	1,154	30	399	0	0	0	0
Moving expenses	35	890	4,916	670	3,195	0	0	0	0
Support payments made	36	110	66	0	0	0	0	0	0
Carrying charges and interest expenses	37	5,390	16,357	3,680	7,939	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	24,680	24,809	27,410	28,544	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	237,570	84,609	224,830	67,682	120	37	0	0
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	27,140	2,034	20	0	0	0
Exploration and development expenses	41	100	4,317	0	0	0	0	0	0
Other employment expenses	42	52,050	58,047	56,850	35,640	50	35	0	0
Clergy residence deduction	43	90	899	30	103	0	0	0	0
Other deductions	44	17,180	23,070	14,020	16,961	0	0	0	0
Federal COVID-19 benefits repayment	45	8,860	12,675	6,540	8,298	0	0	0	0
Total deductions before adjustments	46	252,610	1,447,481	248,010	1,416,462	130	500	0	0



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

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	6,980	6,813	370	426	0	0	0	0
Net income	48	269,130	16,489,563	265,900	12,544,904	140	7,453	70	1,101
Canadian Forces personnel and police deduction	49	340	7,855	40	798	0	0	0	0
Security options deductions	50	280	9,519	120	1,729	0	0	0	0
Other payments deduction	51	20,320	174,904	29,450	222,045	10	68	60	269
Non-capital losses of other years	52	190	1,649	230	1,332	0	0	0	0
Net capital losses of other years	53	1,350	1,673	600	400	0	0	0	0
Capital gains deduction	54	380	57,221	260	44,531	0	0	0	0
Northern residents deductions	55	1,470	7,074	1,240	6,157	0	0	0	0
Additional deductions	56	180	4,885	170	12,342	0	0	0	0
Farming/fishing losses of prior years	57	40	287	20	88	0	0	0	0
Total deductions from net income	58	24,400	265,070	31,930	289,424	10	104	0	0
Taxable income assessed	59	261,470	16,224,915	258,970	12,263,244	130	7,357	10	711
Basic personal amount	60	275,190	3,920,380	279,430	3,991,680	140	2,007	140	1,592
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	23,920	245,648	10,820	104,779	0	0	30	237
Canada caregiver amount	63	310	1,606	260	1,486	0	0	0	0
Amount for an eligible dependant	64	4,950	69,983	26,790	381,746	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,180	3,094	1,590	4,132	0	0	0	0
CPP or QPP contributions through employment	66	238,490	610,349	226,580	489,874	120	269	0	0
CPP or QPP contributions on self-employment and other earnings	67	24,680	24,809	27,410	28,544	0	0	0	0
Employment insurance premiums	68	231,660	132,942	225,960	110,519	120	61	0	0
PPIP premiums paid	69	0	0	0	0	120	29	0	0
PPIP premiums payable on employment income	70	10,520	2,518	9,120	1,946	10	2	0	0
PPIP premiums payable on self-employment income	71	0	0	27,380	2,619	20	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	840	2,514	100	297	0	0	0	0
Canada employment amount	73	245,160	312,888	237,280	300,880	130	161	0	0
Home accessibility expenses	74	120	602	100	496	0	0	0	0
Home buyers' amount	75	7,460	57,902	6,150	45,733	0	0	0	0
Digital news subscription expenses	76	1,750	362	1,360	260	0	0	0	0
Pension income amount	77	300	505	380	653	0	0	0	0
Disability amount	78	3,100	27,351	2,260	19,927	0	0	0	0
Disability amount transferred from a dependant	79	1,410	20,559	3,210	46,344	0	0	0	0
Interest paid on student loans	80	2,790	1,141	5,260	1,865	0	0	0	0
Tuition, education, and textbook amounts	81	20,560	91,594	30,340	96,168	20	159	0	0
Tuition, education, and textbook amounts transferred from a child	82	50	35	60	55	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,100	7,571	1,360	4,005	0	0	0	0
Medical expenses	84	50,340	83,891	96,510	174,304	40	50	0	0
Total tax credits on personal amounts	85	275,220	849,232	279,440	874,555	140	433	140	283
Allowable charitable donations and government gifts	86	34,310	22,523	32,390	15,117	20	3	0	0
Eligible cultural and ecological gifts	87	30	18	0	0	0	0	0	0
Total tax credit on donations and gifts	88	33,140	6,149	31,080	3,937	0	0	0	0
Total federal non-refundable tax credits	89	275,220	855,381	279,440	878,493	140	433	140	285
Federal dividend tax credit	90	21,680	34,905	13,400	14,168	0	0	0	0
Minimum tax carryover	91	310	1,521	270	1,211	0	0	0	0
Basic federal tax	92	229,490	2,012,520	206,960	1,262,111	110	951	0	0

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

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	8,500	8,779	5,140	2,026	0	0	0	0
Federal political contribution tax credit	94	510	80	250	36	0	0	0	0
Investment tax credit	95	130	845	30	138	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20,220	9,098	17,090	5,982	0	0	0	0
Alternative minimum tax payable	97	310	3,135	180	2,613	0	0	0	0
Net federal tax	98	229,370	1,994,075	206,690	1,254,149	110	948	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	6,980	6,813	370	426	0	0	0	0
Canada workers benefit (CWB)	101	22,660	36,561	18,180	25,664	0	0	0	0
Canada Training Credit (CTC)	102	11,470	3,536	18,790	5,566	0	0	0	0
Eligible educator school supply tax credit	103	230	27	1,500	190	0	0	0	0
Net provincial or territorial tax	104	140	1,274	90	549	0	0	0	0
Total tax payable	105	229,450	2,002,208	206,810	1,255,193	110	948	0	0



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

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	224,560	0	201,700	0	70	0	0	0
Number of non-taxable returns	2	41,750	0	70,210	0	30	0	130	0
Total number of returns	3	266,310	0	271,910	0	90	0	130	0
Employment income	4	233,280	16,761,381	227,250	12,699,557	80	4,819	0	0
Commissions (from employment)	5	7,550	373,007	5,500	123,361	0	0	0	0
Other employment income	6	35,680	131,675	19,730	87,934	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	860	7,550	1,280	10,630	0	0	0	0
Other pensions and superannuation	9	540	8,098	260	3,028	0	0	0	0
Elected split-pension amount	10	90	607	490	3,929	0	0	0	0
Employment insurance and other benefits	11	57,140	384,742	53,210	641,633	10	121	0	0
Taxable amount of dividends from taxable Canadian corporations	12	25,970	632,700	16,520	243,408	0	0	0	0
Interest and other investment income	13	74,900	46,759	82,240	41,285	0	0	0	0
Net partnership income (limited or non-active partners only)	14	220	1,387	100	474	0	0	0	0
Net rental income	15	19,510	38,081	16,570	24,057	10	65	0	0
Taxable capital gains	16	13,940	266,474	9,380	106,239	0	0	0	0
RRSP income	17	30,340	67,104	24,120	42,668	0	0	0	0
Other income	18	36,490	177,239	40,080	148,387	10	59	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,690	17,071	4,800	31,155	0	0	0	0
Net business income	20	24,170	401,556	25,700	387,210	0	0	0	0
Net professional income	21	4,590	239,346	6,210	323,979	0	0	0	0
Net commission income	22	1,940	59,055	2,610	30,655	0	0	0	0
Net farming income	23	1,720	5,275	950	-83	0	0	0	0
Net fishing income	24	70	4,536	0	0	0	0	0	0
Workers' compensation benefits	25	8,410	74,838	13,290	84,773	0	0	0	0
Social assistance payments	26	12,590	119,571	10,860	98,933	0	0	50	225
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	261,240	19,818,301	258,470	15,136,333	90	5,469	60	247
Registered pension plan (RPP) deduction	29	100,100	489,512	122,370	502,541	20	52	0	0
RRSP/PRPP deduction	30	105,700	761,692	99,730	525,695	30	194	0	0
Deduction for elected split-pension amount	31	230	1,333	80	341	0	0	0	0
Annual union, professional, or like dues	32	103,220	95,931	112,260	96,584	30	16	0	0
Child care expenses	33	36,820	135,556	104,480	356,676	10	47	0	0
Business investment loss	34	70	1,635	20	537	0	0	0	0
Moving expenses	35	610	4,870	430	3,302	0	0	0	0
Support payments made	36	300	894	40	92	0	0	0	0
Carrying charges and interest expenses	37	6,440	26,466	4,620	12,688	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	24,400	26,305	27,180	30,156	10	8	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	227,940	84,879	217,010	71,181	70	23	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	22,860	1,905	26,340	2,142	10	1	0	0
Exploration and development expenses	41	180	11,912	40	1,850	0	0	0	0
Other employment expenses	42	53,950	64,175	56,640	37,521	0	0	0	0
Clergy residence deduction	43	130	1,533	30	212	0	0	0	0
Other deductions	44	16,540	25,436	12,400	23,149	0	0	0	0
Federal COVID-19 benefits repayment	45	8,380	12,159	6,070	7,894	0	0	0	0
Total deductions before adjustments	46	244,190	1,746,217	240,830	1,672,675	80	371	0	0



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

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	6,450	6,320	560	656	0	0	0	0
Net income	48	260,570	18,074,563	257,280	13,472,564	90	5,098	60	349
Canadian Forces personnel and police deduction	49	250	6,310	30	724	0	0	0	0
Security options deductions	50	320	14,964	120	2,953	0	0	0	0
Other payments deduction	51	20,850	194,409	24,060	183,706	0	0	50	225
Non-capital losses of other years	52	210	1,919	360	1,840	0	0	0	0
Net capital losses of other years	53	1,770	2,815	810	928	0	0	0	0
Capital gains deduction	54	510	63,783	260	40,084	0	0	0	0
Northern residents deductions	55	1,260	6,402	1,000	5,140	0	0	0	0
Additional deductions	56	220	8,727	230	9,496	0	0	0	0
Farming/fishing losses of prior years	57	80	503	0	0	0	0	0	0
Total deductions from net income	58	25,240	299,892	26,750	245,023	0	0	0	0
Taxable income assessed	59	252,480	17,775,745	250,280	13,228,261	90	4,855	10	124
Basic personal amount	60	266,290	3,791,878	271,900	3,886,620	90	1,309	130	1,595
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	30,590	321,830	11,840	116,610	10	128	30	245
Canada caregiver amount	63	480	2,729	430	2,601	0	0	0	0
Amount for an eligible dependant	64	10,190	143,290	37,960	533,467	0	0	0	0
Family caregiver amount for children under 18 years of age	65	2,670	6,988	3,040	7,899	0	0	0	0
CPP or QPP contributions through employment	66	228,620	611,899	218,500	514,610	70	171	0	0
CPP or QPP contributions on self-employment and other earnings	67	24,400	26,305	27,180	30,156	10	8	0	0
Employment insurance premiums	68	218,070	130,435	215,810	114,328	70	38	0	0
PPIP premiums paid	69	0	0	217,120	54,897	70	19	0	0
PPIP premiums payable on employment income	70	9,310	2,506	7,730	1,880	0	0	0	0
PPIP premiums payable on self-employment income	71	23,010	2,453	26,550	2,758	10	1	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	790	2,355	80	252	0	0	0	0
Canada employment amount	73	234,810	299,800	227,740	289,054	80	98	0	0
Home accessibility expenses	74	130	728	120	663	0	0	0	0
Home buyers' amount	75	4,840	39,597	3,610	28,214	0	0	0	0
Digital news subscription expenses	76	1,900	378	1,510	267	0	0	0	0
Pension income amount	77	620	1,126	730	1,339	0	0	0	0
Disability amount	78	2,810	24,789	2,190	19,389	0	0	0	0
Disability amount transferred from a dependant	79	3,240	47,184	5,290	76,542	0	0	0	0
Interest paid on student loans	80	2,180	821	3,880	1,196	0	0	0	0
Tuition, education, and textbook amounts	81	13,380	42,947	22,210	51,553	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	460	329	820	602	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,340	8,130	1,260	4,187	0	0	0	0
Medical expenses	84	57,200	114,600	101,040	213,708	30	38	10	11
Total tax credits on personal amounts	85	266,310	849,638	271,910	888,435	90	283	130	293
Allowable charitable donations and government gifts	86	40,930	35,555	37,970	22,597	0	0	0	0
Eligible cultural and ecological gifts	87	50	68	0	0	0	0	0	0
Total tax credit on donations and gifts	88	39,980	9,900	36,890	6,060	0	0	0	0
Total federal non-refundable tax credits	89	266,310	859,538	271,910	894,496	90	285	130	298
Federal dividend tax credit	90	25,570	63,189	16,050	24,348	0	0	0	0
Minimum tax carryover	91	400	1,615	260	1,163	0	0	0	0
Basic federal tax	92	224,590	2,390,376	201,840	1,464,402	60	616	0	0

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

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	9,130	7,435	5,850	2,706	0	0	0	0
Federal political contribution tax credit	94	600	98	250	34	0	0	0	0
Investment tax credit	95	220	2,209	60	338	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	23,220	10,633	20,090	7,499	0	0	0	0
Alternative minimum tax payable	97	370	2,698	200	2,347	0	0	0	0
Net federal tax	98	224,480	2,370,332	201,570	1,454,046	60	611	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	6,450	6,320	560	656	0	0	0	0
Canada workers benefit (CWB)	101	18,190	29,525	14,640	20,035	0	0	0	0
Canada Training Credit (CTC)	102	8,030	2,442	14,390	4,301	0	0	0	0
Eligible educator school supply tax credit	103	200	25	1,410	179	0	0	0	0
Net provincial or territorial tax	104	190	5,338	130	2,674	0	0	0	0
Total tax payable	105	224,560	2,382,030	201,700	1,457,450	70	611	0	0



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

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	241,400	0	221,190	0	30	0	0	0
Number of non-taxable returns	2	43,040	0	65,990	0	20	0	130	0
Total number of returns	3	284,430	0	287,170	0	50	0	130	0
Employment income	4	246,650	19,311,165	241,660	15,148,790	40	2,647	0	0
Commissions (from employment)	5	7,530	442,659	5,110	146,676	0	0	0	0
Other employment income	6	35,870	164,166	21,340	111,923	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,590	14,959	2,710	23,935	0	0	0	0
Other pensions and superannuation	9	840	17,999	510	7,926	0	0	0	0
Elected split-pension amount	10	200	1,343	1,090	9,930	0	0	0	0
Employment insurance and other benefits	11	45,290	305,078	36,280	295,791	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	31,790	859,591	20,410	318,281	0	0	0	0
Interest and other investment income	13	83,790	69,696	91,910	61,128	0	0	20	44
Net partnership income (limited or non-active partners only)	14	300	3,279	0	0	0	0	0	0
Net rental income	15	23,200	46,668	19,890	38,903	0	0	10	65
Taxable capital gains	16	16,380	330,341	11,980	174,199	0	0	0	0
RRSP income	17	36,880	94,270	29,170	63,832	0	0	0	0
Other income	18	39,740	244,348	41,700	182,318	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,100	11,631	3,610	20,702	0	0	0	0
Net business income	20	26,670	461,119	27,470	448,640	0	0	0	0
Net professional income	21	4,660	296,253	6,270	323,831	0	0	0	0
Net commission income	22	1,960	69,415	2,670	37,460	0	0	0	0
Net farming income	23	2,490	6,033	1,200	772	0	0	0	0
Net fishing income	24	70	4,290	0	0	0	0	0	0
Workers' compensation benefits	25	9,790	101,145	12,140	75,457	0	0	0	0
Social assistance payments	26	13,380	133,424	11,430	110,971	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	279,390	22,989,362	275,350	17,609,950	50	2,951	60	614
Registered pension plan (RPP) deduction	29	110,800	599,199	137,570	652,183	0	0	0	0
RRSP/PRPP deduction	30	124,030	975,858	116,920	664,827	0	0	0	0
Deduction for elected split-pension amount	31	330	2,638	120	508	0	0	0	0
Annual union, professional, or like dues	32	111,260	107,558	124,250	115,009	10	7	0	0
Child care expenses	33	44,250	125,755	90,740	220,139	0	0	0	0
Business investment loss	34	90	2,280	40	1,031	0	0	0	0
Moving expenses	35	490	5,208	330	2,773	0	0	0	0
Support payments made	36	550	3,591	80	96	0	0	0	0
Carrying charges and interest expenses	37	8,100	40,252	5,920	20,303	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	26,450	29,859	28,730	33,369	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	241,310	92,382	232,900	81,261	30	9	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	0	0	27,230	2,354	0	0	0	0
Exploration and development expenses	41	260	16,689	80	2,913	0	0	0	0
Other employment expenses	42	56,650	73,707	59,290	42,166	0	0	0	0
Clergy residence deduction	43	170	2,300	40	300	0	0	0	0
Other deductions	44	16,380	26,488	12,490	26,507	0	0	0	0
Federal COVID-19 benefits repayment	45	8,980	13,365	6,550	8,582	0	0	0	0
Total deductions before adjustments	46	259,960	2,119,315	256,830	1,874,391	40	147	0	0



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

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	6,440	6,742	770	926	0	0	0	0
Net income	48	278,570	20,881,961	273,980	15,745,497	50	2,804	60	590
Canadian Forces personnel and police deduction	49	160	4,071	30	652	0	0	0	0
Security options deductions	50	400	28,213	130	8,348	0	0	0	0
Other payments deduction	51	23,010	234,577	23,450	186,429	0	0	30	152
Non-capital losses of other years	52	260	2,889	440	2,313	0	0	0	0
Net capital losses of other years	53	2,260	4,909	1,090	1,185	0	0	0	0
Capital gains deduction	54	630	91,335	310	43,790	0	0	0	0
Northern residents deductions	55	1,270	6,545	1,060	5,142	0	0	0	0
Additional deductions	56	240	12,767	230	11,595	0	0	0	0
Farming/fishing losses of prior years	57	110	834	60	375	0	0	0	0
Total deductions from net income	58	28,120	386,255	26,610	259,864	0	0	0	0
Taxable income assessed	59	269,370	20,496,986	266,420	15,486,527	50	2,746	30	232
Basic personal amount	60	284,410	4,056,573	287,160	4,112,436	50	671	130	1,606
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	31,340	333,336	11,910	118,270	0	0	30	266
Canada caregiver amount	63	940	5,609	1,210	7,398	0	0	0	0
Amount for an eligible dependant	64	15,330	208,792	46,110	624,428	0	0	0	0
Family caregiver amount for children under 18 years of age	65	4,060	10,709	3,770	9,830	0	0	0	0
CPP or QPP contributions through employment	66	242,040	665,734	234,160	586,759	30	69	0	0
CPP or QPP contributions on self-employment and other earnings	67	26,450	29,859	28,730	33,369	0	0	0	0
Employment insurance premiums	68	228,640	140,527	230,410	129,824	30	15	0	0
PPIP premiums paid	69	238,150	74,292	232,580	64,017	30	8	0	0
PPIP premiums payable on employment income	70	9,150	2,672	7,040	1,943	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	27,400	3,031	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	790	2,370	80	234	0	0	0	0
Canada employment amount	73	248,640	317,431	242,560	308,572	40	45	0	0
Home accessibility expenses	74	150	859	130	797	0	0	0	0
Home buyers' amount	75	3,520	29,402	2,460	19,781	0	0	0	0
Digital news subscription expenses	76	2,120	395	1,810	302	0	0	0	0
Pension income amount	77	1,000	1,870	1,540	2,918	0	0	0	0
Disability amount	78	3,030	26,750	2,680	23,721	0	0	0	0
Disability amount transferred from a dependant	79	4,830	70,769	6,180	87,844	0	0	0	0
Interest paid on student loans	80	1,610	597	2,610	929	0	0	0	0
Tuition, education, and textbook amounts	81	10,870	25,950	19,890	39,603	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	3,660	3,214	5,670	5,394	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,330	8,635	1,300	5,653	0	0	0	0
Medical expenses	84	70,580	165,394	113,680	275,544	10	13	10	11
Total tax credits on personal amounts	85	284,430	923,234	287,170	964,431	50	137	130	296
Allowable charitable donations and government gifts	86	51,140	53,223	46,560	29,765	0	0	0	0
Eligible cultural and ecological gifts	87	80	133	0	0	0	0	0	0
Total tax credit on donations and gifts	88	50,290	15,171	45,560	8,031	0	0	0	0
Total federal non-refundable tax credits	89	284,430	938,406	287,170	972,462	50	146	130	296
Federal dividend tax credit	90	31,190	89,047	19,660	32,307	0	0	0	0
Minimum tax carryover	91	530	2,317	310	1,268	0	0	0	0
Basic federal tax	92	241,420	2,892,694	221,360	1,814,700	30	486	0	0



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

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	10,760	8,102	7,400	2,631	0	0	0	0
Federal political contribution tax credit	94	760	120	320	48	0	0	0	0
Investment tax credit	95	320	3,811	90	527	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	28,810	13,584	25,920	10,134	0	0	0	0
Alternative minimum tax payable	97	460	4,010	250	2,211	0	0	0	0
Net federal tax	98	241,330	2,867,364	221,070	1,801,526	30	482	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	6,440	6,742	770	926	0	0	0	0
Canada workers benefit (CWB)	101	17,530	28,733	14,390	19,727	10	12	0	0
Canada Training Credit (CTC)	102	6,760	2,026	13,090	3,921	0	0	0	0
Eligible educator school supply tax credit	103	290	37	1,760	216	0	0	0	0
Net provincial or territorial tax	104	250	11,882	140	4,504	0	0	0	0
Total tax payable	105	241,400	2,886,032	221,190	1,807,034	30	483	0	0



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

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	223,700	0	208,840	0	20	0	10	0
Number of non-taxable returns	2	39,480	0	54,570	0	10	0	90	0
Total number of returns	3	263,180	0	263,420	0	30	0	100	0
Employment income	4	224,710	18,821,605	220,610	14,645,596	20	1,173	0	0
Commissions (from employment)	5	6,880	555,044	4,590	148,419	0	0	0	0
Other employment income	6	31,150	174,857	19,590	119,279	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,530	25,643	4,680	46,738	0	0	0	0
Other pensions and superannuation	9	1,210	31,754	780	15,862	0	0	0	0
Elected split-pension amount	10	430	3,155	2,760	27,984	0	0	0	0
Employment insurance and other benefits	11	33,320	224,572	27,300	157,029	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	33,580	1,082,373	23,750	381,044	0	0	0	0
Interest and other investment income	13	80,610	104,250	88,010	74,422	0	0	0	0
Net partnership income (limited or non-active partners only)	14	420	-6,106	180	1,033	0	0	0	0
Net rental income	15	23,140	79,340	19,690	47,318	0	0	0	0
Taxable capital gains	16	17,620	486,497	14,580	216,640	0	0	0	0
RRSP income	17	27,580	107,129	21,140	74,519	0	0	0	0
Other income	18	38,840	324,285	39,020	231,529	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,320	6,387	2,090	11,151	0	0	0	0
Net business income	20	25,040	466,117	25,220	444,859	0	0	0	0
Net professional income	21	4,380	337,531	5,520	316,576	0	0	0	0
Net commission income	22	1,900	67,994	2,360	40,116	0	0	0	0
Net farming income	23	2,500	9,037	1,190	1,666	0	0	0	0
Net fishing income	24	80	5,165	0	0	0	0	0	0
Workers' compensation benefits	25	10,070	113,126	11,270	78,155	0	0	0	0
Social assistance payments	26	12,330	128,257	11,160	115,859	0	0	10	71
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	258,660	23,149,013	253,860	17,209,494	30	1,243	50	679
Registered pension plan (RPP) deduction	29	101,490	585,869	125,910	633,928	10	39	0	0
RRSP/PRPP deduction	30	120,490	1,090,191	112,910	754,256	0	0	0	0
Deduction for elected split-pension amount	31	540	5,089	190	975	0	0	0	0
Annual union, professional, or like dues	32	101,560	100,450	114,260	108,992	10	10	0	0
Child care expenses	33	28,630	62,220	41,450	70,808	0	0	0	0
Business investment loss	34	90	2,268	40	649	0	0	0	0
Moving expenses	35	330	4,036	270	2,791	0	0	0	0
Support payments made	36	660	8,178	70	392	0	0	0	0
Carrying charges and interest expenses	37	9,590	49,419	7,360	28,194	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	25,130	29,882	26,430	32,443	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	220,080	85,385	213,620	76,203	20	7	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	22,930	2,152	24,950	2,283	0	0	0	0
Exploration and development expenses	41	400	31,584	130	4,675	0	0	0	0
Other employment expenses	42	48,990	74,621	51,600	40,916	0	0	0	0
Clergy residence deduction	43	200	2,723	40	420	0	0	0	0
Other deductions	44	14,740	26,404	11,710	18,621	0	0	0	0
Federal COVID-19 benefits repayment	45	8,000	11,867	6,180	8,478	0	0	0	0
Total deductions before adjustments	46	238,820	2,172,359	235,310	1,785,080	20	88	0	0



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

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	5,220	5,743	760	1,017	0	0	0	0
Net income	48	257,880	20,988,169	252,780	15,432,706	30	1,155	50	683
Canadian Forces personnel and police deduction	49	80	2,568	20	570	0	0	0	0
Security options deductions	50	440	25,981	170	11,126	0	0	0	0
Other payments deduction	51	22,230	241,392	22,320	194,014	0	0	0	0
Non-capital losses of other years	52	280	4,459	430	2,738	0	0	0	0
Net capital losses of other years	53	2,680	6,854	1,490	2,757	0	0	0	0
Capital gains deduction	54	740	120,222	420	71,517	0	0	0	0
Northern residents deductions	55	1,330	6,686	1,000	4,634	0	0	0	0
Additional deductions	56	250	16,249	240	14,040	0	0	0	0
Farming/fishing losses of prior years	57	120	771	60	325	0	0	0	0
Total deductions from net income	58	27,880	425,663	25,960	301,758	0	0	0	0
Taxable income assessed	59	248,810	20,564,122	244,950	15,132,086	30	1,142	30	443
Basic personal amount	60	263,180	3,756,364	263,420	3,775,209	30	412	100	1,334
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	26,070	276,082	10,400	102,281	0	0	10	154
Canada caregiver amount	63	1,810	11,210	2,220	13,851	0	0	0	0
Amount for an eligible dependant	64	13,240	169,677	35,070	448,452	0	0	0	0
Family caregiver amount for children under 18 years of age	65	3,450	8,987	2,630	6,717	0	0	0	0
CPP or QPP contributions through employment	66	220,720	615,081	214,600	549,782	20	51	0	0
CPP or QPP contributions on self-employment and other earnings	67	25,130	29,882	26,430	32,443	0	0	0	0
Employment insurance premiums	68	206,090	128,361	210,630	121,456	20	11	0	0
PPIP premiums paid	69	217,010	69,186	212,940	60,424	20	5	0	0
PPIP premiums payable on employment income	70	8,070	2,492	6,260	1,841	0	0	0	0
PPIP premiums payable on self-employment income	71	23,050	2,769	25,080	2,938	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	770	2,301	60	180	0	0	0	0
Canada employment amount	73	226,850	289,682	221,810	282,463	20	28	10	11
Home accessibility expenses	74	190	1,133	140	797	0	0	0	0
Home buyers' amount	75	2,240	18,998	1,560	12,879	0	0	0	0
Digital news subscription expenses	76	2,100	405	1,710	290	0	0	0	0
Pension income amount	77	1,560	2,980	3,400	6,520	0	0	0	0
Disability amount	78	2,990	26,397	2,930	25,970	0	0	0	0
Disability amount transferred from a dependant	79	4,630	63,373	4,880	63,160	0	0	0	0
Interest paid on student loans	80	1,040	506	1,550	720	0	0	0	0
Tuition, education, and textbook amounts	81	7,480	15,591	13,920	25,535	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	14,250	20,263	15,070	23,071	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,340	7,349	1,420	7,909	0	0	0	0
Medical expenses	84	71,680	182,497	108,770	275,611	10	26	10	9
Total tax credits on personal amounts	85	263,180	850,785	263,420	871,235	30	90	100	237
Allowable charitable donations and government gifts	86	51,640	62,550	46,110	33,018	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	70	122	0	0	0	0
Total tax credit on donations and gifts	88	51,040	18,148	45,310	8,960	0	0	0	0
Total federal non-refundable tax credits	89	263,180	868,933	263,420	880,195	30	92	100	237
Federal dividend tax credit	90	32,610	114,129	22,630	39,923	0	0	0	0
Minimum tax carryover	91	670	3,120	430	1,562	0	0	0	0
Basic federal tax	92	223,840	3,084,114	209,070	1,865,705	20	116	0	0

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

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	12,230	13,377	9,420	5,000	0	0	0	0
Federal political contribution tax credit	94	830	133	340	43	0	0	0	0
Investment tax credit	95	460	6,321	150	828	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	29,700	14,470	27,000	11,237	0	0	0	0
Alternative minimum tax payable	97	620	5,389	350	3,717	0	0	0	0
Net federal tax	98	223,650	3,070,050	208,750	1,848,763	20	116	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	5,220	5,743	760	1,017	0	0	0	0
Canada workers benefit (CWB)	101	15,590	26,265	13,620	19,979	0	0	0	0
Canada Training Credit (CTC)	102	4,550	1,373	8,870	2,620	0	0	0	0
Eligible educator school supply tax credit	103	300	36	1,500	191	0	0	0	0
Net provincial or territorial tax	104	290	17,606	130	5,582	0	0	0	0
Total tax payable	105	223,700	3,093,441	208,840	1,855,426	20	117	0	0



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

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	208,190	0	194,980	0	10	0	10	0
Number of non-taxable returns	2	41,400	0	52,980	0	10	0	60	0
Total number of returns	3	249,590	0	247,960	0	20	0	60	0
Employment income	4	205,320	17,244,044	200,660	13,091,397	20	1,053	0	0
Commissions (from employment)	5	6,330	510,213	4,280	155,775	0	0	0	0
Other employment income	6	29,270	210,600	18,140	121,609	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	4,240	43,975	7,980	81,517	0	0	0	0
Other pensions and superannuation	9	3,540	122,469	2,170	56,547	0	0	0	0
Elected split-pension amount	10	1,570	10,096	8,930	93,052	0	0	0	0
Employment insurance and other benefits	11	30,070	206,266	26,050	145,729	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	35,880	1,191,018	28,600	448,658	0	0	0	0
Interest and other investment income	13	78,700	131,777	86,710	106,299	0	0	0	0
Net partnership income (limited or non-active partners only)	14	540	2,524	250	1,492	0	0	0	0
Net rental income	15	23,370	111,938	19,550	71,411	0	0	0	0
Taxable capital gains	16	19,500	615,315	17,910	246,994	0	0	0	0
RRSP income	17	19,520	114,707	15,550	99,379	0	0	0	0
Other income	18	39,510	468,615	38,690	293,889	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	690	3,264	1,080	5,164	0	0	0	0
Net business income	20	23,790	483,363	23,370	418,429	0	0	0	0
Net professional income	21	4,000	372,686	4,860	302,938	0	0	0	0
Net commission income	22	1,780	78,458	2,020	41,962	0	0	0	0
Net farming income	23	2,640	11,584	1,170	2,689	0	0	0	0
Net fishing income	24	110	7,816	20	615	0	0	0	0
Workers' compensation benefits	25	11,220	145,394	10,930	86,401	0	0	0	0
Social assistance payments	26	13,740	144,921	12,320	134,162	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	244,920	22,231,654	238,630	16,025,888	20	2,145	40	810
Registered pension plan (RPP) deduction	29	90,390	529,516	109,140	554,665	0	0	0	0
RRSP/PRPP deduction	30	112,590	1,234,308	107,100	853,491	0	0	0	0
Deduction for elected split-pension amount	31	1,840	22,450	550	3,835	0	0	0	0
Annual union, professional, or like dues	32	92,870	91,229	99,450	93,054	0	0	0	0
Child care expenses	33	12,100	22,617	10,160	14,267	0	0	0	0
Business investment loss	34	80	2,319	50	1,598	0	0	0	0
Moving expenses	35	230	3,083	230	2,380	0	0	0	0
Support payments made	36	750	16,839	60	655	0	0	0	0
Carrying charges and interest expenses	37	11,390	68,179	9,650	40,891	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	24,220	31,047	24,440	30,264	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	200,620	77,040	194,020	67,891	20	4	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	22,430	2,233	0	0	0	0	0	0
Exploration and development expenses	41	550	38,270	170	5,001	0	0	0	0
Other employment expenses	42	39,870	73,293	43,790	36,866	0	0	0	0
Clergy residence deduction	43	200	2,548	30	185	0	0	0	0
Other deductions	44	14,330	29,166	11,990	22,448	0	0	0	0
Federal COVID-19 benefits repayment	45	8,140	12,471	6,670	9,352	0	0	0	0
Total deductions before adjustments	46	221,530	2,256,624	215,690	1,739,005	20	151	0	0



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

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	4,500	5,408	670	884	0	0	0	0
Net income	48	244,110	19,983,969	237,640	14,295,209	20	1,994	0	0
Canadian Forces personnel and police deduction	49	50	1,800	10	357	0	0	0	0
Security options deductions	50	380	51,873	200	10,039	0	0	0	0
Other payments deduction	51	24,750	290,317	23,120	220,564	0	0	0	0
Non-capital losses of other years	52	300	3,508	440	2,910	0	0	0	0
Net capital losses of other years	53	3,120	12,652	1,930	4,601	0	0	0	0
Capital gains deduction	54	910	153,052	440	71,323	0	0	0	0
Northern residents deductions	55	1,400	6,784	1,090	4,796	0	0	0	0
Additional deductions	56	290	21,830	240	13,013	0	0	0	0
Farming/fishing losses of prior years	57	110	1,325	50	338	0	0	0	0
Total deductions from net income	58	30,940	543,920	27,280	327,985	0	0	0	0
Taxable income assessed	59	233,400	19,442,212	228,530	13,968,255	20	1,959	0	0
Basic personal amount	60	249,590	3,565,570	247,950	3,555,816	20	294	60	840
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	24,420	256,361	10,130	97,353	0	0	10	107
Canada caregiver amount	63	2,790	17,416	3,080	18,874	0	0	0	0
Amount for an eligible dependant	64	7,170	88,020	16,090	194,088	0	0	0	0
Family caregiver amount for children under 18 years of age	65	1,990	5,167	1,070	2,714	0	0	0	0
CPP or QPP contributions through employment	66	201,220	555,027	194,880	489,819	20	33	0	0
CPP or QPP contributions on self-employment and other earnings	67	24,220	31,047	24,440	30,264	0	0	0	0
Employment insurance premiums	68	186,300	115,054	190,510	108,075	20	7	0	0
PPIP premiums paid	69	197,960	62,259	193,420	53,684	20	4	0	0
PPIP premiums payable on employment income	70	7,140	2,219	5,450	1,630	0	0	0	0
PPIP premiums payable on self-employment income	71	22,530	2,875	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	620	1,863	40	111	0	0	0	0
Canada employment amount	73	208,110	265,369	202,110	257,188	20	22	0	0
Home accessibility expenses	74	130	745	140	820	0	0	0	0
Home buyers' amount	75	1,260	10,693	990	8,304	0	0	0	0
Digital news subscription expenses	76	2,090	416	1,780	314	0	0	0	0
Pension income amount	77	4,980	9,728	10,590	20,573	0	0	0	0
Disability amount	78	3,320	29,364	3,300	29,223	0	0	0	0
Disability amount transferred from a dependant	79	3,680	44,415	3,360	36,984	0	0	0	0
Interest paid on student loans	80	590	284	760	367	0	0	0	0
Tuition, education, and textbook amounts	81	4,410	8,642	7,570	12,349	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	20,210	44,350	16,250	36,261	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,260	10,393	2,740	17,431	0	0	0	0
Medical expenses	84	71,800	185,255	101,770	250,952	0	0	0	0
Total tax credits on personal amounts	85	249,590	792,242	247,950	779,369	20	65	60	152
Allowable charitable donations and government gifts	86	48,710	64,314	43,860	32,596	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	60	447	0	0	0	0
Total tax credit on donations and gifts	88	48,280	18,911	0	0	0	0	0	0
Total federal non-refundable tax credits	89	249,590	811,153	247,950	788,336	20	65	60	152
Federal dividend tax credit	90	34,470	128,139	26,840	46,603	0	0	0	0
Minimum tax carryover	91	930	3,770	580	2,141	0	0	0	0
Basic federal tax	92	208,440	2,993,723	195,340	1,758,634	0	0	0	0



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

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	13,740	16,274	12,000	7,026	0	0	0	0
Federal political contribution tax credit	94	870	154	410	58	0	0	0	0
Investment tax credit	95	600	7,877	160	821	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	29,320	15,071	28,050	12,677	0	0	0	0
Alternative minimum tax payable	97	770	7,000	420	3,840	0	0	0	0
Net federal tax	98	208,150	2,954,540	194,900	1,738,235	10	297	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,500	5,408	670	884	0	0	0	0
Canada workers benefit (CWB)	101	16,560	29,496	14,720	23,322	0	0	0	0
Canada Training Credit (CTC)	102	2,580	782	4,720	1,381	0	0	0	0
Eligible educator school supply tax credit	103	260	32	1,130	141	0	0	0	0
Net provincial or territorial tax	104	260	19,157	120	6,106	0	0	0	0
Total tax payable	105	208,190	2,979,135	194,980	1,745,274	10	297	0	0



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

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	229,210	0	215,970	0	10	0	0	0
Number of non-taxable returns	2	52,940	0	68,240	0	0	0	40	0
Total number of returns	3	282,160	0	284,210	0	10	0	40	0
Employment income	4	217,760	16,685,135	212,460	11,825,328	0	0	0	0
Commissions (from employment)	5	6,200	439,841	4,390	141,379	0	0	0	0
Other employment income	6	34,300	228,427	20,400	140,721	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	9,140	97,972	16,380	170,949	0	0	0	0
Other pensions and superannuation	9	25,520	899,249	25,660	852,324	0	0	0	0
Elected split-pension amount	10	7,900	57,266	25,270	292,381	0	0	0	0
Employment insurance and other benefits	11	35,230	257,096	30,610	176,601	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	46,430	1,461,108	39,180	579,496	0	0	0	0
Interest and other investment income	13	98,610	201,160	108,830	162,402	0	0	0	0
Net partnership income (limited or non-active partners only)	14	590	-12	310	735	0	0	0	0
Net rental income	15	26,370	171,873	21,430	92,955	0	0	0	0
Taxable capital gains	16	26,290	797,028	25,520	394,999	0	0	0	0
RRSP income	17	19,320	192,956	18,320	201,458	0	0	0	0
Other income	18	54,270	931,341	53,180	561,803	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	380	2,005	610	2,809	0	0	0	0
Net business income	20	25,280	527,441	23,800	410,161	0	0	0	0
Net professional income	21	4,460	372,207	4,970	282,309	0	0	0	0
Net commission income	22	1,840	87,960	1,770	45,464	0	0	0	0
Net farming income	23	3,700	19,322	1,620	5,778	0	0	0	0
Net fishing income	24	130	10,934	10	535	0	0	0	0
Workers' compensation benefits	25	14,500	216,277	11,530	100,189	0	0	0	0
Social assistance payments	26	18,890	210,347	16,720	193,401	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	277,160	23,867,390	272,540	16,658,190	0	0	20	212
Registered pension plan (RPP) deduction	29	88,900	468,223	104,450	454,402	0	0	0	0
RRSP/PRPP deduction	30	123,090	1,659,020	112,220	1,095,451	0	0	0	0
Deduction for elected split-pension amount	31	13,300	153,304	8,720	68,861	0	0	0	0
Annual union, professional, or like dues	32	97,220	88,186	98,130	80,261	0	0	0	0
Child care expenses	33	4,280	7,228	1,460	2,337	0	0	0	0
Business investment loss	34	90	2,840	60	1,644	0	0	0	0
Moving expenses	35	200	2,769	210	1,981	0	0	0	0
Support payments made	36	890	22,748	30	593	0	0	0	0
Carrying charges and interest expenses	37	15,690	97,815	14,180	61,216	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	26,480	35,751	25,130	30,659	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	209,240	76,963	199,100	64,183	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	25,120	2,560	24,560	2,163	0	0	0	0
Exploration and development expenses	41	590	39,117	200	7,788	0	0	0	0
Other employment expenses	42	35,480	70,986	39,610	33,316	0	0	0	0
Clergy residence deduction	43	210	2,883	30	213	0	0	0	0
Other deductions	44	16,060	38,692	13,680	30,562	0	0	0	0
Federal COVID-19 benefits repayment	45	9,300	14,611	8,070	11,549	0	0	0	0
Total deductions before adjustments	46	240,590	2,783,719	231,930	1,947,226	0	0	0	0



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

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	4,800	7,048	660	1,018	0	0	0	0
Net income	48	276,240	21,090,173	271,480	14,719,170	0	0	20	211
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	370	36,827	170	15,457	0	0	0	0
Other payments deduction	51	33,050	426,624	28,090	293,590	0	0	0	0
Non-capital losses of other years	52	0	0	440	3,221	0	0	0	0
Net capital losses of other years	53	3,900	16,907	2,720	5,449	0	0	0	0
Capital gains deduction	54	1,280	200,036	740	117,450	0	0	0	0
Northern residents deductions	55	1,710	8,038	1,280	5,563	0	0	0	0
Additional deductions	56	310	22,251	260	12,284	0	0	0	0
Farming/fishing losses of prior years	57	170	1,526	80	549	0	0	0	0
Total deductions from net income	58	40,690	718,463	33,470	453,731	0	0	0	0
Taxable income assessed	59	260,780	20,373,782	258,630	14,269,033	0	0	10	182
Basic personal amount	60	282,150	4,036,474	284,210	4,079,620	0	0	40	561
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	27,320	275,573	10,600	93,330	0	0	0	0
Canada caregiver amount	63	3,700	22,545	3,990	23,259	0	0	0	0
Amount for an eligible dependant	64	3,170	37,523	4,880	54,863	0	0	0	0
Family caregiver amount for children under 18 years of age	65	880	2,280	290	705	0	0	0	0
CPP or QPP contributions through employment	66	210,180	554,880	200,570	463,625	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	26,480	35,751	25,130	30,659	0	0	0	0
Employment insurance premiums	68	194,380	115,117	196,920	103,155	0	0	0	0
PPIP premiums paid	69	207,630	61,426	200,660	49,879	0	0	0	0
PPIP premiums payable on employment income	70	6,730	2,050	4,810	1,300	0	0	0	0
PPIP premiums payable on self-employment income	71	25,220	3,295	24,670	2,784	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	590	1,779	40	120	0	0	0	0
Canada employment amount	73	222,730	280,979	215,390	270,382	0	0	0	0
Home accessibility expenses	74	130	862	150	865	0	0	0	0
Home buyers' amount	75	850	7,126	630	5,349	0	0	0	0
Digital news subscription expenses	76	3,070	586	2,460	422	0	0	0	0
Pension income amount	77	32,410	63,682	46,330	90,661	0	0	0	0
Disability amount	78	4,830	42,812	4,950	43,827	0	0	0	0
Disability amount transferred from a dependant	79	3,040	31,514	2,800	25,705	0	0	0	0
Interest paid on student loans	80	300	264	330	222	0	0	0	0
Tuition, education, and textbook amounts	81	2,480	4,073	4,230	6,175	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	14,980	39,368	9,180	23,948	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,050	26,375	7,350	46,390	0	0	0	0
Medical expenses	84	85,730	217,374	120,120	292,041	0	0	0	0
Total tax credits on personal amounts	85	282,160	874,207	284,210	851,805	0	0	40	97
Allowable charitable donations and government gifts	86	55,390	70,986	49,930	56,325	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	50	95	0	0	0	0
Total tax credit on donations and gifts	88	54,970	21,081	49,330	16,486	0	0	0	0
Total federal non-refundable tax credits	89	282,160	895,288	284,210	868,291	0	0	40	97
Federal dividend tax credit	90	43,820	156,940	36,060	60,978	0	0	0	0
Minimum tax carryover	91	1,360	5,602	830	2,861	0	0	0	0
Basic federal tax	92	229,710	3,055,637	216,690	1,701,764	0	0	0	0

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

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	18,830	26,432	17,480	7,249	0	0	0	0
Federal political contribution tax credit	94	1,020	200	480	68	0	0	0	0
Investment tax credit	95	600	7,741	190	1,411	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	33,210	17,729	30,690	14,633	0	0	0	0
Alternative minimum tax payable	97	1,080	9,207	760	6,846	0	0	0	0
Net federal tax	98	229,140	3,003,734	215,880	1,678,586	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,800	7,048	660	1,018	0	0	0	0
Canada workers benefit (CWB)	101	19,640	35,949	17,720	28,657	0	0	0	0
Canada Training Credit (CTC)	102	1,370	410	2,550	726	0	0	0	0
Eligible educator school supply tax credit	103	160	24	660	84	0	0	0	0
Net provincial or territorial tax	104	220	13,591	80	3,950	0	0	0	0
Total tax payable	105	229,210	3,024,410	215,970	1,683,601	0	0	0	0



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

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	236,600	0	221,130	0	10	0	0	0
Number of non-taxable returns	2	65,040	0	88,330	0	10	0	20	0
Total number of returns	3	301,640	0	309,450	0	10	0	20	0
Employment income	4	192,010	11,807,456	177,730	7,088,762	0	0	0	0
Commissions (from employment)	5	5,190	349,792	3,330	77,110	0	0	0	0
Other employment income	6	36,740	205,736	19,760	112,388	0	0	0	0
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	147,910	993,709	170,230	1,044,975	0	0	0	0
Other pensions and superannuation	9	71,570	2,502,278	82,870	2,573,910	0	0	0	0
Elected split-pension amount	10	20,320	166,518	48,060	637,101	0	0	0	0
Employment insurance and other benefits	11	36,910	283,905	29,000	175,141	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	54,520	1,588,199	47,240	655,949	0	0	0	0
Interest and other investment income	13	116,200	284,917	127,200	209,241	0	0	0	0
Net partnership income (limited or non-active partners only)	14	680	2,868	330	779	0	0	0	0
Net rental income	15	26,190	188,064	20,140	105,470	0	0	0	0
Taxable capital gains	16	33,050	943,393	31,710	422,584	0	0	0	0
RRSP income	17	25,150	351,472	25,880	337,877	0	0	0	0
Other income	18	76,530	1,264,042	74,050	765,953	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	280	1,303	440	2,005	0	0	0	0
Net business income	20	25,190	499,711	20,730	303,401	0	0	0	0
Net professional income	21	4,990	361,043	4,640	206,625	0	0	0	0
Net commission income	22	1,820	81,901	1,600	42,730	0	0	0	0
Net farming income	23	4,450	26,206	1,880	6,144	0	0	0	0
Net fishing income	24	130	9,981	20	366	0	0	0	0
Workers' compensation benefits	25	15,950	278,138	8,710	92,322	0	0	0	0
Social assistance payments	26	22,220	242,325	19,770	225,749	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	298,440	22,452,409	303,010	15,214,546	10	520	0	0
Registered pension plan (RPP) deduction	29	61,510	257,376	66,000	206,381	0	0	0	0
RRSP/PRPP deduction	30	106,180	1,563,344	85,220	887,313	0	0	0	0
Deduction for elected split-pension amount	31	34,820	420,912	23,510	187,671	0	0	0	0
Annual union, professional, or like dues	32	78,080	57,955	72,020	43,736	0	0	0	0
Child care expenses	33	1,170	1,902	330	516	0	0	0	0
Business investment loss	34	90	3,554	40	1,026	0	0	0	0
Moving expenses	35	150	1,611	140	920	0	0	0	0
Support payments made	36	1,010	27,934	30	405	0	0	0	0
Carrying charges and interest expenses	37	20,000	125,732	18,100	76,613	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	26,450	36,051	21,350	24,206	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	175,400	56,989	153,240	40,584	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	26,060	2,586	21,890	1,726	0	0	0	0
Exploration and development expenses	41	570	31,815	170	6,704	0	0	0	0
Other employment expenses	42	24,630	57,754	23,350	20,875	0	0	0	0
Clergy residence deduction	43	210	2,882	30	372	0	0	0	0
Other deductions	44	15,720	48,494	13,250	31,195	0	0	0	0
Federal COVID-19 benefits repayment	45	7,470	11,294	6,470	8,854	0	0	0	0
Total deductions before adjustments	46	231,500	2,708,206	208,150	1,539,111	0	0	0	0



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

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	4,300	7,392	710	1,287	0	0	0	0
Net income	48	297,640	19,764,934	302,220	13,680,062	10	500	20	324
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	300	70,758	110	6,772	0	0	0	0
Other payments deduction	51	40,990	539,293	45,500	417,539	0	0	0	0
Non-capital losses of other years	52	450	6,669	400	3,057	0	0	0	0
Net capital losses of other years	53	4,740	20,243	3,290	7,025	0	0	0	0
Capital gains deduction	54	1,520	215,577	710	99,576	0	0	0	0
Northern residents deductions	55	1,690	7,641	1,210	4,885	0	0	0	0
Additional deductions	56	610	20,089	670	13,285	0	0	0	0
Farming/fishing losses of prior years	57	230	2,275	70	400	0	0	0	0
Total deductions from net income	58	49,850	882,889	51,480	552,730	0	0	0	0
Taxable income assessed	59	291,900	18,884,015	294,570	13,128,698	10	478	10	301
Basic personal amount	60	301,640	4,321,578	309,450	4,446,100	10	200	20	302
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	32,100	305,164	9,240	72,092	0	0	0	0
Canada caregiver amount	63	4,170	24,728	4,100	23,361	0	0	0	0
Amount for an eligible dependant	64	1,160	13,607	1,110	11,233	0	0	0	0
Family caregiver amount for children under 18 years of age	65	280	703	50	134	0	0	0	0
CPP or QPP contributions through employment	66	177,040	411,723	155,710	293,942	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	26,450	36,051	21,350	24,206	0	0	0	0
Employment insurance premiums	68	164,390	86,100	153,780	66,595	0	0	0	0
PPIP premiums paid	69	176,580	44,574	158,130	31,076	0	0	0	0
PPIP premiums payable on employment income	70	4,920	1,352	3,020	698	0	0	0	0
PPIP premiums payable on self-employment income	71	26,180	3,329	21,970	2,222	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	450	1,341	30	96	0	0	0	0
Canada employment amount	73	203,730	246,832	184,710	221,367	0	0	0	0
Home accessibility expenses	74	160	967	160	1,156	0	0	0	0
Home buyers' amount	75	500	4,267	410	3,551	0	0	0	0
Digital news subscription expenses	76	4,530	818	3,640	599	0	0	0	0
Pension income amount	77	86,730	170,700	111,690	218,891	0	0	0	0
Disability amount	78	6,600	58,370	6,240	55,216	0	0	0	0
Disability amount transferred from a dependant	79	2,410	22,486	2,330	20,013	0	0	0	0
Interest paid on student loans	80	170	138	210	195	0	0	0	0
Tuition, education, and textbook amounts	81	1,480	2,125	2,230	2,660	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	6,260	17,339	2,820	7,856	0	0	0	0
Amounts transferred from spouse or common-law partner	83	12,720	70,435	18,540	117,146	0	0	0	0
Medical expenses	84	102,810	271,216	139,890	358,638	0	0	0	0
Total tax credits on personal amounts	85	301,640	911,992	309,450	893,233	10	42	20	59
Allowable charitable donations and government gifts	86	63,290	94,174	57,230	42,066	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	70	275	0	0	0	0
Total tax credit on donations and gifts	88	62,970	28,403	56,810	11,480	0	0	0	0
Total federal non-refundable tax credits	89	301,640	940,395	309,450	904,713	10	42	20	60
Federal dividend tax credit	90	50,500	168,340	42,610	70,469	0	0	0	0
Minimum tax carryover	91	1,860	6,608	930	2,706	0	0	0	0
Basic federal tax	92	237,450	2,629,565	222,300	1,408,368	0	0	0	0

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

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	23,430	22,746	22,130	9,143	0	0	0	0
Federal political contribution tax credit	94	1,290	225	660	97	0	0	0	0
Investment tax credit	95	510	6,314	130	712	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	25,810	13,695	19,470	9,238	0	0	0	0
Alternative minimum tax payable	97	1,460	10,529	760	5,497	0	0	0	0
Net federal tax	98	236,540	2,586,744	221,070	1,389,269	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,300	7,392	710	1,287	0	0	0	0
Canada workers benefit (CWB)	101	18,740	33,241	15,590	23,040	0	0	0	0
Canada Training Credit (CTC)	102	740	211	1,130	313	0	0	0	0
Eligible educator school supply tax credit	103	70	10	240	30	0	0	0	0
Net provincial or territorial tax	104	210	6,991	70	2,456	0	0	0	0
Total tax payable	105	236,600	2,601,152	221,130	1,393,050	0	0	0	0



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

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	173,800	0	157,100	0	0	0	0	0
Number of non-taxable returns	2	100,470	0	129,070	0	10	0	20	0
Total number of returns	3	274,280	0	286,170	0	10	0	20	0
Employment income	4	103,380	4,359,740	85,790	2,191,621	0	0	0	0
Commissions (from employment)	5	2,270	136,034	1,380	23,828	0	0	0	0
Other employment income	6	29,000	56,565	13,780	26,181	0	0	0	0
Old age security (OAS) pension	7	241,580	1,707,245	259,620	1,835,196	0	0	0	0
CPP or QPP benefits	8	246,320	1,988,396	259,030	1,766,544	0	0	0	0
Other pensions and superannuation	9	134,790	3,623,776	139,200	3,027,526	0	0	0	0
Elected split-pension amount	10	23,050	187,664	54,420	687,631	0	0	0	0
Employment insurance and other benefits	11	22,240	181,997	13,210	87,284	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	51,030	1,260,047	45,010	494,787	0	0	0	0
Interest and other investment income	13	110,830	285,998	117,710	209,036	0	0	0	0
Net partnership income (limited or non-active partners only)	14	590	7,489	310	273	0	0	0	0
Net rental income	15	20,250	168,852	15,530	83,936	0	0	0	0
Taxable capital gains	16	31,470	674,670	30,440	318,889	0	0	0	0
RRSP income	17	25,040	366,381	23,820	318,300	0	0	0	0
Other income	18	48,400	261,659	41,340	127,703	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	200	928	300	1,151	0	0	0	0
Net business income	20	18,280	266,800	12,000	133,482	0	0	0	0
Net professional income	21	4,460	257,622	3,130	98,460	0	0	0	0
Net commission income	22	1,490	48,583	940	21,199	0	0	0	0
Net farming income	23	4,120	14,558	1,370	5,024	0	0	0	0
Net fishing income	24	90	5,872	0	0	0	0	0	0
Workers' compensation benefits	25	10,310	123,575	4,030	33,977	0	0	0	0
Social assistance payments	26	5,200	31,856	4,930	32,384	0	0	0	0
Net federal supplements	27	85,840	453,655	93,660	514,312	0	0	0	0
Total income assessed	28	273,460	16,470,188	284,750	12,054,353	10	314	20	270
Registered pension plan (RPP) deduction	29	21,540	65,403	21,430	43,957	0	0	0	0
RRSP/PRPP deduction	30	49,890	744,004	34,900	467,714	0	0	0	0
Deduction for elected split-pension amount	31	57,360	719,883	27,090	222,895	0	0	0	0
Annual union, professional, or like dues	32	37,420	19,798	30,350	13,481	0	0	0	0
Child care expenses	33	290	461	90	136	0	0	0	0
Business investment loss	34	60	2,442	30	437	0	0	0	0
Moving expenses	35	70	818	40	188	0	0	0	0
Support payments made	36	780	16,707	20	206	0	0	0	0
Carrying charges and interest expenses	37	20,010	133,330	17,840	72,636	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	17,430	22,658	10,830	11,542	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	84,180	20,793	63,280	12,344	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	18,300	1,647	11,770	840	0	0	0	0
Exploration and development expenses	41	500	24,134	150	1,896	0	0	0	0
Other employment expenses	42	9,700	25,157	6,970	5,894	0	0	0	0
Clergy residence deduction	43	200	2,423	20	293	0	0	0	0
Other deductions	44	10,870	30,685	9,110	36,635	0	0	0	0
Federal COVID-19 benefits repayment	45	4,180	6,040	3,190	4,244	0	0	0	0
Total deductions before adjustments	46	161,920	1,836,404	122,000	895,351	0	0	0	0



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

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	18,220	63,721	9,350	28,135	0	0	0	0
Net income	48	273,180	14,581,770	284,570	11,134,303	10	305	20	264
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	110	35,185	40	1,232	0	0	0	0
Other payments deduction	51	94,260	608,636	97,940	580,402	0	0	0	0
Non-capital losses of other years	52	230	5,301	190	1,682	0	0	0	0
Net capital losses of other years	53	4,440	20,593	3,260	7,570	0	0	0	0
Capital gains deduction	54	1,050	139,251	420	48,424	0	0	0	0
Northern residents deductions	55	1,460	6,282	1,000	3,914	0	0	0	0
Additional deductions	56	1,780	17,536	2,190	14,389	0	0	0	0
Farming/fishing losses of prior years	57	170	1,632	50	235	0	0	0	0
Total deductions from net income	58	101,660	834,993	103,600	658,111	0	0	0	0
Taxable income assessed	59	272,470	13,748,277	283,380	10,477,306	0	0	0	0
Basic personal amount	60	274,280	3,935,704	286,170	4,113,197	10	131	20	334
Age amount	61	252,630	1,691,031	276,130	1,948,993	10	63	20	177
Spouse or common-law partner amount	62	30,590	210,152	7,120	42,287	0	0	0	0
Canada caregiver amount	63	3,680	20,858	3,690	20,398	0	0	0	0
Amount for an eligible dependant	64	460	5,190	480	4,825	0	0	0	0
Family caregiver amount for children under 18 years of age	65	80	204	20	52	0	0	0	0
CPP or QPP contributions through employment	66	86,010	150,812	65,350	89,703	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	17,430	22,658	10,830	11,542	0	0	0	0
Employment insurance premiums	68	79,640	31,730	64,840	20,765	0	0	0	0
PPIP premiums paid	69	87,160	16,233	0	0	0	0	0	0
PPIP premiums payable on employment income	70	2,190	511	1,140	218	0	0	0	0
PPIP premiums payable on self-employment income	71	18,370	2,119	11,830	1,081	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	250	753	20	54	0	0	0	0
Canada employment amount	73	120,350	129,967	94,280	100,987	0	0	0	0
Home accessibility expenses	74	470	2,706	390	2,100	0	0	0	0
Home buyers' amount	75	210	1,735	190	1,666	0	0	0	0
Digital news subscription expenses	76	5,840	1,022	4,370	696	0	0	0	0
Pension income amount	77	146,530	282,682	164,210	317,404	0	0	0	0
Disability amount	78	7,410	65,624	6,570	58,163	0	0	0	0
Disability amount transferred from a dependant	79	1,630	14,411	1,740	14,504	0	0	0	0
Interest paid on student loans	80	60	58	90	107	0	0	0	0
Tuition, education, and textbook amounts	81	670	917	1,000	1,099	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	1,560	4,400	430	1,164	0	0	0	0
Amounts transferred from spouse or common-law partner	83	30,650	200,890	25,510	160,181	0	0	0	0
Medical expenses	84	111,610	312,173	137,390	371,103	0	0	0	0
Total tax credits on personal amounts	85	274,280	1,062,291	286,170	1,092,065	10	36	20	90
Allowable charitable donations and government gifts	86	56,950	98,051	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	80	560	0	0	0	0
Total tax credit on donations and gifts	88	56,790	31,397	0	0	0	0	0	0
Total federal non-refundable tax credits	89	274,280	1,093,689	286,170	1,102,863	10	37	20	90
Federal dividend tax credit	90	44,070	139,227	37,240	55,431	0	0	0	0
Minimum tax carryover	91	1,430	4,444	590	1,670	0	0	0	0
Basic federal tax	92	174,710	1,448,120	158,140	782,159	0	0	0	0



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

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	21,350	19,162	19,930	6,096	0	0	0	0
Federal political contribution tax credit	94	1,480	236	770	99	0	0	0	0
Investment tax credit	95	390	5,535	120	411	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	310	116	170	56	0	0	0	0
Alternative minimum tax payable	97	990	6,994	490	2,742	0	0	0	0
Net federal tax	98	173,690	1,423,136	157,040	775,538	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	18,220	63,721	9,350	28,135	0	0	0	0
Canada workers benefit (CWB)	101	5,390	7,483	3,650	4,116	0	0	0	0
Canada Training Credit (CTC)	102	80	22	100	26	0	0	0	0
Eligible educator school supply tax credit	103	30	4	60	9	0	0	0	0
Net provincial or territorial tax	104	160	3,387	30	196	0	0	0	0
Total tax payable	105	173,800	1,490,255	157,100	803,879	0	0	0	0



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

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	125,830	0	118,810	0	0	0	0	0
Number of non-taxable returns	2	96,950	0	122,270	0	0	0	20	0
Total number of returns	3	222,780	0	241,080	0	0	0	20	0
Employment income	4	41,970	1,256,895	29,360	521,944	0	0	0	0
Commissions (from employment)	5	770	33,098	380	3,891	0	0	0	0
Other employment income	6	20,230	25,222	8,890	6,166	0	0	0	0
Old age security (OAS) pension	7	217,020	1,686,763	236,430	1,831,685	0	0	0	0
CPP or QPP benefits	8	217,470	1,896,487	230,100	1,609,449	0	0	0	0
Other pensions and superannuation	9	146,820	3,775,373	145,680	2,980,323	0	0	0	0
Elected split-pension amount	10	18,480	164,019	47,770	638,596	0	0	0	0
Employment insurance and other benefits	11	8,000	61,881	3,320	21,555	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	43,060	1,337,940	39,540	329,764	0	0	0	0
Interest and other investment income	13	88,610	263,487	95,090	185,311	0	0	0	0
Net partnership income (limited or non-active partners only)	14	480	12,037	260	1,263	0	0	0	0
Net rental income	15	14,960	145,293	11,360	74,220	0	0	0	0
Taxable capital gains	16	26,770	534,092	26,780	263,557	0	0	0	0
RRSP income	17	10,550	123,238	10,120	105,603	0	0	0	0
Other income	18	35,820	211,260	31,280	132,428	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	170	734	170	641	0	0	0	0
Net business income	20	10,730	115,280	5,940	45,802	0	0	0	0
Net professional income	21	2,920	131,395	1,610	36,662	0	0	0	0
Net commission income	22	1,000	24,981	450	8,229	0	0	0	0
Net farming income	23	3,170	7,238	920	1,485	0	0	0	0
Net fishing income	24	50	2,054	0	0	0	0	0	0
Workers' compensation benefits	25	1,760	15,741	550	5,106	0	0	0	0
Social assistance payments	26	600	4,591	810	6,938	0	0	0	0
Net federal supplements	27	79,740	439,692	97,000	581,004	0	0	0	0
Total income assessed	28	222,230	12,269,012	240,030	9,403,505	0	0	20	344
Registered pension plan (RPP) deduction	29	3,920	8,713	3,160	4,640	0	0	0	0
RRSP/PRPP deduction	30	10,730	155,170	6,490	102,470	0	0	0	0
Deduction for elected split-pension amount	31	57,490	756,790	18,430	163,937	0	0	0	0
Annual union, professional, or like dues	32	14,270	6,038	8,720	3,121	0	0	0	0
Child care expenses	33	60	81	0	0	0	0	0	0
Business investment loss	34	50	1,217	10	570	0	0	0	0
Moving expenses	35	20	209	20	83	0	0	0	0
Support payments made	36	620	12,007	20	93	0	0	0	0
Carrying charges and interest expenses	37	17,200	101,948	15,700	62,872	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	9,170	11,311	4,620	4,335	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	29,200	5,541	17,650	2,745	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	10,080	832	5,310	325	0	0	0	0
Exploration and development expenses	41	430	23,542	120	2,085	0	0	0	0
Other employment expenses	42	2,920	9,707	1,500	1,522	0	0	0	0
Clergy residence deduction	43	130	1,205	10	119	0	0	0	0
Other deductions	44	5,420	38,167	5,070	124,908	0	0	0	0
Federal COVID-19 benefits repayment	45	1,440	2,049	850	1,145	0	0	0	0
Total deductions before adjustments	46	100,060	1,134,541	58,510	475,018	0	0	0	0



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

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	14,880	64,904	10,200	37,804	0	0	0	0
Net income	48	222,080	11,075,189	239,960	8,891,750	0	0	20	339
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	81,290	459,614	98,030	592,812	0	0	0	0
Non-capital losses of other years	52	130	1,933	110	883	0	0	0	0
Net capital losses of other years	53	4,190	21,251	3,270	7,776	0	0	0	0
Capital gains deduction	54	630	74,484	260	33,092	0	0	0	0
Northern residents deductions	55	1,090	4,366	790	2,907	0	0	0	0
Additional deductions	56	2,960	21,869	3,520	16,556	0	0	0	0
Farming/fishing losses of prior years	57	120	841	0	0	0	0	0	0
Total deductions from net income	58	88,430	588,611	103,850	654,573	0	0	0	0
Taxable income assessed	59	221,550	10,487,406	239,110	8,237,916	0	0	0	0
Basic personal amount	60	222,780	3,198,320	241,080	3,465,475	0	0	20	261
Age amount	61	210,460	1,464,734	234,020	1,679,098	0	0	20	136
Spouse or common-law partner amount	62	22,750	100,445	4,100	23,405	0	0	0	0
Canada caregiver amount	63	3,190	18,190	2,760	15,129	0	0	0	0
Amount for an eligible dependant	64	140	1,668	230	2,371	0	0	0	0
Family caregiver amount for children under 18 years of age	65	20	56	0	0	0	0	0	0
CPP or QPP contributions through employment	66	30,290	40,444	18,580	20,086	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	9,170	11,311	4,620	4,335	0	0	0	0
Employment insurance premiums	68	27,810	8,658	18,220	4,675	0	0	0	0
PPIP premiums paid	69	31,480	4,512	19,830	2,248	0	0	0	0
PPIP premiums payable on employment income	70	670	123	330	48	0	0	0	0
PPIP premiums payable on self-employment income	71	10,120	1,072	5,320	418	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	90	282	0	0	0	0	0	0
Canada employment amount	73	57,860	52,245	36,600	32,873	0	0	0	0
Home accessibility expenses	74	1,200	4,054	860	2,618	0	0	0	0
Home buyers' amount	75	90	779	90	821	0	0	0	0
Digital news subscription expenses	76	5,700	990	3,930	642	0	0	0	0
Pension income amount	77	152,430	291,928	160,270	305,520	0	0	0	0
Disability amount	78	7,190	63,708	6,380	56,497	0	0	0	0
Disability amount transferred from a dependant	79	1,090	9,484	1,090	9,065	0	0	0	0
Interest paid on student loans	80	30	84	20	150	0	0	0	0
Tuition, education, and textbook amounts	81	350	355	470	389	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	400	1,076	80	208	0	0	0	0
Amounts transferred from spouse or common-law partner	83	39,170	276,226	22,790	140,052	0	0	0	0
Medical expenses	84	98,320	292,845	121,890	334,937	0	0	0	0
Total tax credits on personal amounts	85	222,780	874,849	241,080	914,516	0	0	20	72
Allowable charitable donations and government gifts	86	52,940	211,801	46,190	43,074	0	0	0	0
Eligible cultural and ecological gifts	87	100	2,429	0	0	0	0	0	0
Total tax credit on donations and gifts	88	52,850	67,747	46,120	11,899	0	0	0	0
Total federal non-refundable tax credits	89	222,780	942,596	241,080	926,416	0	0	20	72
Federal dividend tax credit	90	37,110	163,302	33,060	40,376	0	0	0	0
Minimum tax carryover	91	780	2,368	320	1,015	0	0	0	0
Basic federal tax	92	126,610	1,009,562	119,780	585,795	0	0	0	0



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

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	18,930	11,324	19,120	8,736	0	0	0	0
Federal political contribution tax credit	94	1,500	244	810	105	0	0	0	0
Investment tax credit	95	280	4,769	100	305	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	5	0	0	0	0	0	0
Alternative minimum tax payable	97	440	3,342	190	1,840	0	0	0	0
Net federal tax	98	125,740	993,922	118,770	576,669	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	14,880	64,904	10,200	37,804	0	0	0	0
Canada workers benefit (CWB)	101	1,310	1,602	700	901	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	120	1,462	0	0	0	0	0	0
Total tax payable	105	125,830	1,060,291	118,810	614,563	0	0	0	0



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

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	88,940	0	87,590	0	0	0	0	0
Number of non-taxable returns	2	81,580	0	105,960	0	10	0	20	0
Total number of returns	3	170,520	0	193,550	0	10	0	20	0
Employment income	4	16,930	440,138	9,480	133,434	0	0	0	0
Commissions (from employment)	5	270	16,710	0	0	0	0	0	0
Other employment income	6	14,480	13,844	6,110	4,244	0	0	0	0
Old age security (OAS) pension	7	168,120	1,352,616	191,190	1,541,755	0	0	0	0
CPP or QPP benefits	8	167,320	1,438,810	184,300	1,263,060	0	0	0	0
Other pensions and superannuation	9	123,910	3,184,192	124,780	2,428,074	0	0	0	0
Elected split-pension amount	10	12,840	118,332	33,960	469,406	0	0	0	0
Employment insurance and other benefits	11	2,520	18,142	710	4,517	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	35,540	724,187	34,820	282,706	0	0	0	0
Interest and other investment income	13	68,920	226,674	77,070	188,421	0	0	0	0
Net partnership income (limited or non-active partners only)	14	400	5,441	220	256	0	0	0	0
Net rental income	15	10,820	108,920	8,230	65,248	0	0	0	0
Taxable capital gains	16	22,060	404,332	23,640	233,889	0	0	0	0
RRSP income	17	3,300	23,852	3,230	17,140	0	0	0	0
Other income	18	28,640	212,096	28,060	160,551	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	70	514	70	196	0	0	0	0
Net business income	20	5,450	58,199	2,470	15,469	0	0	0	0
Net professional income	21	1,720	66,204	630	10,502	0	0	0	0
Net commission income	22	570	10,574	220	2,845	0	0	0	0
Net farming income	23	2,200	4,116	550	747	0	0	0	0
Net fishing income	24	30	1,125	0	0	0	0	0	0
Workers' compensation benefits	25	1,290	11,456	290	3,592	0	0	0	0
Social assistance payments	26	350	3,363	550	4,960	0	0	0	0
Net federal supplements	27	65,050	327,205	88,350	523,194	0	0	0	0
Total income assessed	28	170,070	8,771,112	192,840	7,364,760	0	0	0	0
Registered pension plan (RPP) deduction	29	840	1,441	490	857	0	0	0	0
RRSP/PRPP deduction	30	1,480	19,981	780	15,765	0	0	0	0
Deduction for elected split-pension amount	31	44,580	611,732	10,690	98,420	0	0	0	0
Annual union, professional, or like dues	32	5,630	2,175	2,530	817	0	0	0	0
Child care expenses	33	10	20	0	0	0	0	0	0
Business investment loss	34	10	383	10	217	0	0	0	0
Moving expenses	35	0	0	0	0	0	0	0	0
Support payments made	36	570	10,623	0	0	0	0	0	0
Carrying charges and interest expenses	37	14,250	96,905	13,700	59,558	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	9,800	1,705	4,790	676	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	5,020	392	1,910	108	0	0	0	0
Exploration and development expenses	41	340	28,562	140	3,038	0	0	0	0
Other employment expenses	42	920	2,656	390	453	0	0	0	0
Clergy residence deduction	43	60	607	0	0	0	0	0	0
Other deductions	44	3,460	53,101	4,000	141,156	0	0	0	0
Federal COVID-19 benefits repayment	45	550	811	260	381	0	0	0	0
Total deductions before adjustments	46	64,440	836,370	32,450	323,026	0	0	0	0



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

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	11,230	52,755	8,340	33,619	0	0	0	0
Net income	48	169,990	7,886,596	192,800	7,008,939	0	0	0	0
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	2,373	0	0	0	0	0	0
Other payments deduction	51	66,070	341,758	88,930	531,525	0	0	0	0
Non-capital losses of other years	52	80	2,620	40	846	0	0	0	0
Net capital losses of other years	53	3,820	16,836	3,170	6,902	0	0	0	0
Capital gains deduction	54	420	49,458	170	23,118	0	0	0	0
Northern residents deductions	55	730	2,793	610	2,240	0	0	0	0
Additional deductions	56	3,470	19,143	4,360	26,663	0	0	0	0
Farming/fishing losses of prior years	57	60	603	10	52	0	0	0	0
Total deductions from net income	58	72,560	436,270	94,740	592,207	0	0	0	0
Taxable income assessed	59	169,570	7,451,752	191,920	6,417,923	0	0	0	0
Basic personal amount	60	170,520	2,448,415	193,550	2,782,247	0	0	20	225
Age amount	61	161,780	1,147,991	187,870	1,364,138	0	0	20	116
Spouse or common-law partner amount	62	18,060	63,176	2,550	15,298	0	0	0	0
Canada caregiver amount	63	2,740	14,718	2,050	11,073	0	0	0	0
Amount for an eligible dependant	64	70	729	150	1,395	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	10,350	12,453	5,100	4,963	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	9,030	2,498	4,830	1,111	0	0	0	0
PPIP premiums paid	69	10,850	1,419	5,530	566	0	0	0	0
PPIP premiums payable on employment income	70	240	40	100	15	0	0	0	0
PPIP premiums payable on self-employment income	71	5,040	504	1,910	139	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	40	114	0	0	0	0	0	0
Canada employment amount	73	29,850	22,235	15,120	11,077	0	0	0	0
Home accessibility expenses	74	900	2,942	700	2,198	0	0	0	0
Home buyers' amount	75	40	350	50	375	0	0	0	0
Digital news subscription expenses	76	4,460	814	2,850	496	0	0	0	0
Pension income amount	77	126,590	240,818	132,510	248,968	0	0	0	0
Disability amount	78	6,980	61,825	6,370	56,392	0	0	0	0
Disability amount transferred from a dependant	79	670	5,808	740	6,178	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	140	117	200	162	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	130	445	40	137	0	0	0	0
Amounts transferred from spouse or common-law partner	83	36,560	266,506	17,560	106,020	0	0	0	0
Medical expenses	84	77,600	251,755	101,530	284,891	0	0	0	0
Total tax credits on personal amounts	85	170,520	681,857	193,550	734,694	0	0	20	56
Allowable charitable donations and government gifts	86	44,290	91,700	39,710	43,751	0	0	0	0
Eligible cultural and ecological gifts	87	90	330	80	977	0	0	0	0
Total tax credit on donations and gifts	88	44,230	27,761	39,640	12,578	0	0	0	0
Total federal non-refundable tax credits	89	170,520	709,618	193,550	747,272	0	0	20	56
Federal dividend tax credit	90	30,340	87,930	28,870	36,451	0	0	0	0
Minimum tax carryover	91	310	1,382	160	628	0	0	0	0
Basic federal tax	92	89,580	680,117	88,380	450,308	0	0	0	0



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

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	16,250	11,745	17,420	6,429	0	0	0	0
Federal political contribution tax credit	94	1,610	255	710	93	0	0	0	0
Investment tax credit	95	220	4,107	100	727	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	2,388	100	1,068	0	0	0	0
Net federal tax	98	88,860	664,013	87,540	443,074	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	11,230	52,755	8,340	33,619	0	0	0	0
Canada workers benefit (CWB)	101	370	515	210	285	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	103	0	0	0	0	0	0	0	0
Net provincial or territorial tax	104	0	0	10	70	0	0	0	0
Total tax payable	105	88,940	717,711	87,590	476,764	0	0	0	0



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

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	83,810	0	100,280	0	0	0	0	0
Number of non-taxable returns	2	106,660	0	183,430	0	0	0	20	0
Total number of returns	3	190,470	0	283,710	0	0	0	20	0
Employment income	4	8,010	169,761	3,420	40,274	0	0	0	0
Commissions (from employment)	5	80	4,045	0	0	0	0	0	0
Other employment income	6	16,080	9,535	6,440	3,434	0	0	0	0
Old age security (OAS) pension	7	188,280	1,469,170	281,390	2,206,388	0	0	0	0
CPP or QPP benefits	8	185,870	1,610,379	262,600	1,892,563	0	0	0	0
Other pensions and superannuation	9	137,900	3,080,171	171,210	2,724,109	0	0	0	0
Elected split-pension amount	10	10,560	93,587	23,690	334,568	0	0	0	0
Employment insurance and other benefits	11	550	3,345	170	841	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	42,530	932,160	52,520	578,126	0	0	0	0
Interest and other investment income	13	88,920	346,328	128,190	395,600	0	0	0	0
Net partnership income (limited or non-active partners only)	14	430	8,098	320	634	0	0	0	0
Net rental income	15	12,680	155,642	12,130	107,244	0	0	0	0
Taxable capital gains	16	27,940	1,129,566	36,860	826,902	0	0	0	0
RRSP income	17	5,520	39,225	7,650	42,990	0	0	0	0
Other income	18	35,230	360,636	48,770	405,575	0	0	0	0
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	135	40	92	0	0	0	0
Net business income	20	2,790	26,069	1,220	4,155	0	0	0	0
Net professional income	21	970	29,310	240	2,355	0	0	0	0
Net commission income	22	380	3,316	130	730	0	0	0	0
Net farming income	23	1,650	2,786	530	1,664	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	1,910	17,878	490	6,935	0	0	0	0
Social assistance payments	26	300	2,621	540	4,945	0	0	0	0
Net federal supplements	27	83,800	381,203	162,220	988,669	0	0	0	0
Total income assessed	28	190,040	9,875,127	283,020	10,578,391	0	0	20	319
Registered pension plan (RPP) deduction	29	330	803	220	634	0	0	0	0
RRSP/PRPP deduction	30	950	9,865	700	12,043	0	0	0	0
Deduction for elected split-pension amount	31	36,460	509,392	5,860	48,733	0	0	0	0
Annual union, professional, or like dues	32	2,730	839	950	208	0	0	0	0
Child care expenses	33	0	0	0	0	0	0	0	0
Business investment loss	34	10	391	0	0	0	0	0	0
Moving expenses	35	0	0	0	0	0	0	0	0
Support payments made	36	670	10,871	0	0	0	0	0	0
Carrying charges and interest expenses	37	16,510	100,700	20,160	103,952	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	38	0	0	660	542	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	39	2,940	522	1,410	194	0	0	0	0
Deduction for provincial parental insurance plan (PIIP) premiums on self-employment income	40	2,450	183	820	42	0	0	0	0
Exploration and development expenses	41	380	23,907	210	2,459	0	0	0	0
Other employment expenses	42	270	668	110	105	0	0	0	0
Clergy residence deduction	43	50	347	0	0	0	0	0	0
Other deductions	44	4,370	74,851	7,970	203,687	0	0	0	0
Federal COVID-19 benefits repayment	45	140	215	70	160	0	0	0	0
Total deductions before adjustments	46	54,030	736,014	33,550	373,435	0	0	0	0



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

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	12,370	58,810	11,980	53,213	0	0	0	0
Net income	48	189,970	9,082,354	282,970	10,153,812	0	0	20	317
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	85,040	401,240	162,650	999,684	0	0	0	0
Non-capital losses of other years	52	50	2,375	40	995	0	0	0	0
Net capital losses of other years	53	4,820	30,567	4,870	15,198	0	0	0	0
Capital gains deduction	54	490	76,304	280	47,122	0	0	0	0
Northern residents deductions	55	610	2,141	720	2,449	0	0	0	0
Additional deductions	56	6,070	35,503	10,970	106,220	0	0	0	0
Farming/fishing losses of prior years	57	50	527	10	172	0	0	0	0
Total deductions from net income	58	93,540	553,481	172,360	1,176,280	0	0	20	145
Taxable income assessed	59	189,130	8,530,972	279,480	8,984,615	0	0	0	0
Basic personal amount	60	190,470	2,734,691	283,710	4,078,277	0	0	20	330
Age amount	61	180,470	1,307,658	274,820	2,044,433	0	0	20	171
Spouse or common-law partner amount	62	22,070	71,072	2,700	17,998	0	0	0	0
Canada caregiver amount	63	3,670	19,301	1,860	9,969	0	0	0	0
Amount for an eligible dependant	64	50	525	170	1,433	0	0	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	3,310	3,828	1,560	1,434	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	660	542	0	0	0	0
Employment insurance premiums	68	2,420	643	1,250	264	0	0	0	0
PPIP premiums paid	69	3,320	441	1,600	159	0	0	0	0
PPIP premiums payable on employment income	70	90	12	40	3	0	0	0	0
PPIP premiums payable on self-employment income	71	2,460	235	820	54	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	10	30	0	0	0	0	0	0
Canada employment amount	73	23,360	13,129	9,700	5,112	0	0	0	0
Home accessibility expenses	74	910	3,066	860	2,574	0	0	0	0
Home buyers' amount	75	20	152	40	387	0	0	0	0
Digital news subscription expenses	76	3,610	703	2,730	548	0	0	0	0
Pension income amount	77	140,660	261,526	178,550	322,177	0	0	0	0
Disability amount	78	11,670	103,293	15,730	138,816	0	0	0	0
Disability amount transferred from a dependant	79	560	4,782	720	6,044	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts	81	50	40	80	60	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	40	129	20	59	0	0	0	0
Amounts transferred from spouse or common-law partner	83	47,490	354,749	16,770	100,699	0	0	0	0
Medical expenses	84	92,900	369,659	157,160	596,489	0	0	0	0
Total tax credits on personal amounts	85	190,470	787,453	283,710	1,099,057	0	0	20	83
Allowable charitable donations and government gifts	86	48,560	216,541	55,500	78,385	0	0	0	0
Eligible cultural and ecological gifts	87	110	3,844	120	1,963	0	0	0	0
Total tax credit on donations and gifts	88	48,470	69,382	55,430	23,122	0	0	0	0
Total federal non-refundable tax credits	89	190,470	856,835	283,710	1,122,180	0	0	20	84
Federal dividend tax credit	90	33,990	119,391	39,820	73,644	0	0	0	0
Minimum tax carryover	91	290	863	200	569	0	0	0	0
Basic federal tax	92	84,380	851,158	100,810	681,384	0	0	0	0



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

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	19,530	11,604	24,940	14,322	0	0	0	0
Federal political contribution tax credit	94	1,520	242	810	107	0	0	0	0
Investment tax credit	95	200	3,083	130	546	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	2,275	180	1,119	0	0	0	0
Net federal tax	98	83,610	836,230	100,080	666,434	0	0	0	0
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	12,370	58,810	11,980	53,213	0	0	0	0
Canada workers benefit (CWB)	101	160	214	100	121	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	110	790	0	0	0	0	0	0
Total tax payable	105	83,810	895,831	100,280	719,714	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.