



Individual Income Tax Returns Statistics (2022 Tax Year)  
Table 5: Tax return line items by province or territory of residence

Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	Newfoundland and Labrador (Number)	Newfoundland and Labrador (Thousands of Dollars)	Prince Edward Island (Number)	Prince Edward Island (Thousands of Dollars)
Number of taxable returns	1	21,408,730	0	298,860	0	98,630	0
Number of non-taxable returns	2	9,470,650	0	144,200	0	35,000	0
Total number of returns	3	30,879,380	0	443,060	0	133,630	0
Employment income	4	19,264,950	1,124,466,583	259,280	13,535,198	87,520	3,874,320
Commissions (from employment)	5	587,790	24,683,123	4,350	121,294	1,580	52,258
Other employment income	6	2,473,270	14,759,288	33,860	170,323	6,000	52,202
Old age security (OAS) pension	7	6,967,670	51,715,268	127,510	986,578	34,300	264,626
CPP or QPP benefits	8	8,364,360	67,725,943	167,590	1,168,016	44,250	337,698
Other pensions and superannuation	9	5,218,450	133,476,691	80,920	1,906,060	24,260	573,766
Elected split-pension amount	10	1,469,470	18,111,468	26,060	299,366	7,560	85,464
Employment insurance and other benefits	11	2,734,690	22,532,483	98,230	1,169,068	27,290	293,978
Taxable amount of dividends from taxable Canadian corporations	12	4,594,160	103,417,569	31,990	404,125	14,120	215,540
Interest and other investment income	13	8,316,940	22,101,397	55,460	91,022	23,240	43,328
Net partnership income (limited or non-active partners only)	14	53,250	497,048	80	1,362	70	364
Net rental income	15	1,874,480	9,060,553	15,020	44,408	4,940	21,687
Taxable capital gains	16	2,856,620	58,649,609	20,120	257,357	9,080	287,024
RRSP income	17	1,890,530	17,599,906	24,760	253,214	6,910	60,421
Other income	18	5,324,000	35,391,755	61,330	483,597	21,440	109,186
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	221,120	1,168,041	2,110	10,030	1,040	4,664
Net business income	20	2,334,560	36,375,435	14,060	195,379	8,240	129,793
Net professional income	21	431,850	19,218,512	3,700	231,963	1,300	41,696
Net commission income	22	280,300	5,525,703	2,750	71,048	900	13,253
Net farming income	23	313,180	1,908,051	350	-1,645	1,730	4,189
Net fishing income	24	26,710	1,042,762	10,090	449,789	2,870	116,835
Workers' compensation benefits	25	678,710	7,011,516	11,630	160,244	2,460	21,868
Social assistance payments	26	1,770,980	14,997,726	22,360	208,488	7,000	62,640
Net federal supplements	27	2,647,240	15,796,238	63,420	334,428	13,230	65,540
Total income assessed	28	29,574,480	1,808,608,128	431,990	22,565,646	130,690	6,735,130
Registered pension plan (RPP) deduction	29	5,817,340	28,807,388	86,070	430,530	24,420	116,630
RRSP/PRPP deduction	30	6,531,770	56,711,374	63,900	542,491	22,450	171,874
Deduction for elected split-pension amount	31	1,470,430	18,117,999	26,100	299,325	7,580	85,616
Annual union, professional, or like dues	32	6,479,850	5,511,605	112,200	87,016	27,630	19,234
Child care expenses	33	1,358,280	5,643,586	12,070	46,259	5,240	20,166
Business investment loss	34	6,150	186,481	40	1,795	20	879
Moving expenses	35	96,820	610,768	1,570	10,948	900	6,497
Support payments made	36	55,840	1,227,577	720	12,178	170	2,216
Carrying charges and interest expenses	37	2,191,990	9,781,352	9,800	41,569	5,420	18,351
Deduction for CPP or QPP contributions on self-employment and other earnings	38	2,255,260	2,330,062	21,880	29,680	9,290	11,451



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Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	Newfoundland and Labrador (Number)	Newfoundland and Labrador (Thousands of Dollars)	Prince Edward Island (Number)	Prince Edward Island (Thousands of Dollars)
Deduction for CPP or QPP enhanced contributions on employment income	39	17,469,700	5,400,672	234,260	66,505	77,850	21,275
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	481,250	38,246	0	0	0	0
Exploration and development expenses	41	32,450	966,059	100	1,289	20	530
Other employment expenses	42	3,253,730	5,081,292	26,170	40,038	8,770	14,174
Clergy residence deduction	43	27,350	430,951	560	6,242	260	2,105
Other deductions	44	1,244,230	4,453,964	20,560	46,691	5,850	15,055
Federal COVID-19 benefits repayment	45	424,180	610,159	6,960	9,683	2,000	2,902
Total deductions before adjustments	46	21,842,530	145,921,474	286,540	1,672,510	94,870	508,989
Social benefits repayment	47	783,260	2,858,680	15,970	53,759	3,500	14,583
Net income	48	29,473,650	1,661,427,855	431,290	20,849,338	130,300	6,218,811
Canadian Forces personnel and police deduction	49	8,050	179,883	20	479	0	0
Security options deductions	50	37,320	3,520,593	140	8,191	100	866
Other payments deduction	51	4,562,030	37,788,436	95,080	703,072	19,860	149,977
Non-capital losses of other years	52	36,170	458,693	250	2,221	130	2,128
Net capital losses of other years	53	435,160	2,036,997	2,260	6,816	1,170	4,663
Capital gains deduction	54	63,160	9,562,361	360	65,909	550	119,101
Northern residents deductions	55	268,760	1,212,427	13,300	90,286	60	210
Additional deductions	56	184,690	1,571,261	1,300	7,930	810	4,364
Farming/fishing losses of prior years	57	11,150	147,532	20	190	90	1,330
Total deductions from net income	58	5,481,010	56,559,766	111,410	885,209	22,370	282,765
Taxable income assessed	59	28,710,820	1,605,070,969	414,520	19,965,720	128,310	5,936,506
Basic personal amount	60	30,824,700	440,591,002	443,060	6,347,510	133,630	1,913,209
Age amount	61	6,931,380	47,837,319	125,610	911,853	33,540	233,168
Spouse or common-law partner amount	62	2,268,930	22,232,094	25,990	200,002	7,700	66,699
Canada caregiver amount	63	334,670	1,922,203	8,050	44,010	2,030	10,580
Amount for an eligible dependant	64	1,004,670	13,708,006	15,980	217,613	4,660	62,698
Family caregiver amount for children under 18 years of age	65	156,760	410,372	2,640	6,734	890	2,358
CPP or QPP contributions through employment	66	18,053,130	36,965,367	245,170	451,331	81,390	144,546
CPP or QPP contributions on self-employment and other earnings	67	2,255,260	2,330,062	21,880	29,680	9,290	11,451
Employment insurance premiums	68	17,561,750	10,761,458	250,500	150,084	82,490	48,143
PPIP premiums paid	69	4,229,840	999,987	0	0	0	0
PPIP premiums payable on employment income	70	139,800	32,868	0	0	0	0
PPIP premiums payable on self-employment income	71	484,520	49,246	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	49,340	148,018	5,890	17,676	1,030	3,096
Canada employment amount	73	19,962,830	24,814,664	271,960	334,894	89,680	112,787
Home accessibility expenses	74	47,130	278,800	250	1,398	130	760
Home buyers' amount	75	227,740	1,872,620	2,810	24,318	800	6,613



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Digital news subscription expenses	76	439,140	111,703	2,350	612	1,560	382
Pension income amount	77	5,895,010	11,322,993	95,990	184,743	28,100	53,956
Disability amount	78	1,107,730	9,838,167	29,890	265,132	8,700	77,316
Disability amount transferred from a dependant	79	374,770	4,618,466	7,140	84,876	2,160	27,194
Interest paid on student loans	80	284,770	105,924	1,730	768	860	288
Tuition, education, and textbook amounts	81	2,080,750	12,821,403	20,700	90,060	10,020	64,201
Tuition, education, and textbook amounts transferred from a child	82	491,190	1,983,654	6,660	23,900	1,510	6,658
Amounts transferred from spouse or common-law partner	83	1,477,110	9,491,949	32,030	223,243	6,720	46,435
Medical expenses	84	5,631,900	17,248,329	101,810	278,957	29,960	90,748
Total tax credits on personal amounts	85	30,837,070	100,736,236	443,060	1,482,387	133,630	447,115
Allowable charitable donations and government gifts	86	5,113,110	12,984,118	66,450	85,399	22,020	38,548
Eligible cultural and ecological gifts	87	6,380	69,815	70	149	30	121
Total tax credit on donations and gifts	88	5,071,300	3,879,490	66,110	23,784	21,910	10,952
Total federal non-refundable tax credits	89	30,837,600	104,615,726	443,060	1,506,171	133,630	458,067
Federal dividend tax credit	90	4,107,280	11,426,371	28,550	43,803	12,130	23,199
Minimum tax carryover	91	69,680	250,574	420	1,771	500	2,021
Basic federal tax	92	19,851,280	201,735,019	273,310	2,261,435	88,080	614,096
Federal foreign tax credit	93	2,073,650	2,228,247	11,970	16,947	5,150	3,606
Federal political contribution tax credit	94	171,310	31,285	1,010	191	900	168
Investment tax credit	95	19,680	164,619	560	889	770	1,976
Labour-sponsored funds tax credit (provincially registered)	96	401,160	185,274	0	0	0	0
Alternative minimum tax payable	97	62,500	471,092	280	3,211	380	6,464
Net federal tax	98	19,806,940	199,407,332	273,340	2,244,169	88,010	608,554
CPP contributions on self-employment	99	1,479,930	3,169,008	18,670	52,354	7,820	20,192
Social Benefits repayment	100	783,260	2,858,680	15,970	53,759	3,500	14,583
Canada workers benefit (CWB)	101	2,607,330	3,313,921	37,200	41,322	13,900	15,207
Canada Training Credit (CTC)	102	646,610	219,782	5,990	2,108	2,200	807
Eligible educator school supply tax credit	103	88,360	11,969	1,150	147	570	81
Net provincial or territorial tax	104	15,758,600	90,974,072	289,290	1,728,629	96,840	512,405
Total tax payable	105	21,408,730	296,429,425	298,860	4,079,004	98,630	1,155,757



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Item	Item code	Nova Scotia (Number)	Nova Scotia (Thousands of Dollars)	New Brunswick (Number)	New Brunswick (Thousands of Dollars)	Quebec (Number)	Quebec (Thousands of Dollars)
Number of taxable returns	1	566,320	0	444,660	0	4,661,770	0
Number of non-taxable returns	2	259,280	0	216,530	0	2,329,970	0
Total number of returns	3	825,600	0	661,190	0	6,991,740	0
Employment income	4	490,480	24,204,596	403,640	19,379,309	4,510,040	244,370,626
Commissions (from employment)	5	13,260	431,467	10,190	291,873	125,150	4,491,891
Other employment income	6	51,750	455,920	41,310	284,062	559,470	2,279,121
Old age security (OAS) pension	7	220,890	1,700,135	183,740	1,415,963	1,783,640	13,630,920
CPP or QPP benefits	8	283,880	2,245,958	236,040	1,733,969	2,131,920	16,055,867
Other pensions and superannuation	9	168,910	4,194,089	128,530	2,970,515	1,341,100	31,925,208
Elected split-pension amount	10	53,820	665,876	38,130	459,561	342,210	3,999,989
Employment insurance and other benefits	11	100,760	936,736	112,220	1,109,764	800,570	6,403,626
Taxable amount of dividends from taxable Canadian corporations	12	96,150	1,940,637	60,610	1,143,115	831,160	16,146,381
Interest and other investment income	13	137,250	255,286	92,760	155,094	2,412,230	3,742,209
Net partnership income (limited or non-active partners only)	14	440	7,018	220	2,096	7,510	48,223
Net rental income	15	22,610	106,774	12,830	48,684	416,720	1,981,906
Taxable capital gains	16	57,950	1,023,564	36,090	611,649	515,110	9,967,737
RRSP income	17	46,120	420,318	33,070	297,864	437,100	2,892,106
Other income	18	122,010	786,654	91,650	597,918	1,174,300	8,639,871
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,980	33,916	3,040	15,252	47,830	261,482
Net business income	20	46,070	683,614	30,960	460,316	479,940	7,314,242
Net professional income	21	10,040	385,169	5,420	173,970	102,920	5,170,739
Net commission income	22	5,620	106,024	3,990	64,329	41,520	955,408
Net farming income	23	3,820	1,998	2,250	4,444	43,560	138,917
Net fishing income	24	5,390	243,967	2,130	71,646	980	60,720
Workers' compensation benefits	25	19,780	252,174	10,950	137,518	223,260	2,042,056
Social assistance payments	26	32,430	259,069	26,010	190,881	253,460	2,537,023
Net federal supplements	27	87,240	427,125	82,430	426,267	776,890	4,327,517
Total income assessed	28	794,720	41,806,341	640,480	32,070,772	6,830,440	389,531,588
Registered pension plan (RPP) deduction	29	165,400	811,353	129,000	616,985	1,792,970	7,508,444
RRSP/PRPP deduction	30	134,820	1,015,530	101,940	785,934	1,795,400	15,430,801
Deduction for elected split-pension amount	31	53,880	666,450	38,180	460,114	342,310	4,000,354
Annual union, professional, or like dues	32	153,110	118,133	122,110	96,599	1,964,880	1,516,861
Child care expenses	33	29,170	123,764	26,230	120,578	525,140	1,603,659
Business investment loss	34	100	2,061	60	1,364	1,070	29,684
Moving expenses	35	4,210	33,772	2,280	19,777	8,500	51,223
Support payments made	36	1,900	30,409	1,390	21,031	7,370	133,215
Carrying charges and interest expenses	37	34,520	139,691	22,780	77,653	287,160	1,419,277
Deduction for CPP or QPP contributions on self-employment and other earnings	38	46,550	51,036	29,310	29,512	488,150	533,014
Deduction for CPP or QPP enhanced contributions on employment income	39	443,270	127,563	365,790	104,718	4,067,100	1,269,415



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	310	2,314	170	5,510	5,760	313,224
Other employment expenses	42	66,080	114,564	49,380	93,253	772,330	846,808
Clergy residence deduction	43	900	12,060	810	11,051	2,100	23,181
Other deductions	44	30,320	93,247	28,620	75,836	303,810	1,154,158
Federal COVID-19 benefits repayment	45	10,740	14,900	9,800	14,273	147,250	208,059
Total deductions before adjustments	46	553,220	3,357,129	440,880	2,534,428	4,961,910	36,080,540
Social benefits repayment	47	20,210	75,631	14,050	46,775	145,330	450,004
Net income	48	792,640	38,398,784	638,830	29,507,436	6,814,610	353,218,180
Canadian Forces personnel and police deduction	49	1,070	23,071	110	2,654	1,590	38,028
Security options deductions	50	1,470	16,036	260	8,481	3,950	340,506
Other payments deduction	51	134,170	938,153	116,830	754,482	1,234,620	8,903,230
Non-capital losses of other years	52	740	7,210	500	3,360	6,030	61,193
Net capital losses of other years	53	7,710	26,043	4,580	13,600	65,510	216,441
Capital gains deduction	54	1,420	246,824	1,040	164,447	13,940	2,089,781
Northern residents deductions	55	390	1,338	290	1,042	29,760	130,375
Additional deductions	56	4,380	26,052	6,990	26,165	39,980	456,691
Farming/fishing losses of prior years	57	210	2,296	130	892	1,750	14,048
Total deductions from net income	58	149,520	1,287,659	127,080	975,684	1,369,490	12,263,643
Taxable income assessed	59	774,490	37,114,507	623,350	28,534,766	6,657,320	340,998,997
Basic personal amount	60	825,590	11,812,490	661,180	9,469,923	6,991,570	100,143,455
Age amount	61	216,440	1,518,951	181,280	1,295,272	1,778,290	12,648,844
Spouse or common-law partner amount	62	52,080	465,388	45,010	387,693	406,900	3,522,286
Canada caregiver amount	63	11,700	62,982	10,210	54,445	53,510	308,560
Amount for an eligible dependant	64	30,760	420,174	25,780	349,449	245,810	3,293,567
Family caregiver amount for children under 18 years of age	65	4,730	12,422	3,860	10,176	27,850	72,317
CPP or QPP contributions through employment	66	464,030	861,985	382,290	709,441	4,100,080	9,171,673
CPP or QPP contributions on self-employment and other earnings	67	46,550	51,036	29,310	29,512	488,150	533,014
Employment insurance premiums	68	461,350	281,141	380,130	229,685	4,129,550	2,031,669
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	139,800	32,868
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,370	19,099	2,890	8,682	6,880	20,628
Canada employment amount	73	510,830	635,970	417,200	521,874	4,638,540	5,739,095
Home accessibility expenses	74	800	4,952	620	3,652	8,430	34,624
Home buyers' amount	75	5,390	45,301	4,270	36,496	60,690	471,283
Digital news subscription expenses	76	10,190	2,731	13,190	2,820	68,740	12,561
Pension income amount	77	197,500	382,605	148,590	285,550	1,504,930	2,864,544



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Item	Item code	Nova Scotia (Number)	Nova Scotia (Thousands of Dollars)	New Brunswick (Number)	New Brunswick (Thousands of Dollars)	Quebec (Number)	Quebec (Thousands of Dollars)
Disability amount	78	51,580	457,585	35,910	319,020	132,030	1,171,131
Disability amount transferred from a dependant	79	11,960	146,204	9,960	120,412	61,260	751,228
Interest paid on student loans	80	7,720	2,623	13,140	4,185	29,190	12,156
Tuition, education, and textbook amounts	81	48,650	338,881	32,160	183,316	398,530	1,208,082
Tuition, education, and textbook amounts transferred from a child	82	11,920	59,313	7,290	34,468	112,520	229,849
Amounts transferred from spouse or common-law partner	83	47,910	288,090	41,170	277,668	307,180	1,958,780
Medical expenses	84	170,870	465,536	154,100	460,290	2,396,370	6,120,507
Total tax credits on personal amounts	85	825,600	2,748,611	661,190	2,218,140	6,991,700	22,930,703
Allowable charitable donations and government gifts	86	124,780	232,868	94,600	182,639	1,195,120	1,489,250
Eligible cultural and ecological gifts	87	200	953	0	0	1,910	20,917
Total tax credit on donations and gifts	88	124,150	67,296	94,020	52,906	1,172,100	444,313
Total federal non-refundable tax credits	89	825,600	2,815,908	661,190	2,271,046	6,991,700	23,375,017
Federal dividend tax credit	90	84,520	211,492	53,270	125,269	742,960	1,784,441
Minimum tax carryover	91	1,630	6,169	990	3,608	14,680	53,984
Basic federal tax	92	516,340	3,962,089	415,870	2,893,616	4,674,090	39,664,777
Federal foreign tax credit	93	35,780	30,686	21,160	16,534	351,960	233,323
Federal political contribution tax credit	94	4,420	825	2,660	449	18,320	2,850
Investment tax credit	95	930	2,261	620	1,636	5,260	59,495
Labour-sponsored funds tax credit (provincially registered)	96	0	0	20	4	388,180	176,775
Alternative minimum tax payable	97	1,440	13,627	930	8,470	11,610	104,438
Net federal tax	98	516,010	3,930,937	415,560	2,877,162	4,659,640	39,217,136
CPP contributions on self-employment	99	39,030	90,005	24,370	52,037	0	0
Social Benefits repayment	100	20,210	75,631	14,050	46,775	145,330	450,004
Canada workers benefit (CWB)	101	85,290	100,036	64,380	74,015	388,340	617,929
Canada Training Credit (CTC)	102	13,040	4,828	7,310	2,669	135,050	39,341
Eligible educator school supply tax credit	103	2,240	310	1,880	264	11,860	1,490
Net provincial or territorial tax	104	554,980	3,501,637	427,590	2,135,361	3,010	109,018
Total tax payable	105	566,320	7,598,403	444,660	5,111,448	4,661,770	39,776,931



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Item	Item code	Ontario (Number)	Ontario (Thousands of Dollars)	Manitoba (Number)	Manitoba (Thousands of Dollars)	Saskatchewan (Number)	Saskatchewan (Thousands of Dollars)
Number of taxable returns	1	8,561,030	0	745,710	0	596,230	0
Number of non-taxable returns	2	3,372,200	0	310,380	0	292,240	0
Total number of returns	3	11,933,230	0	1,056,090	0	888,460	0
Employment income	4	7,312,860	445,451,293	655,490	33,352,596	542,740	29,776,666
Commissions (from employment)	5	231,640	10,839,241	18,940	648,467	15,060	577,882
Other employment income	6	1,179,150	6,542,828	58,830	281,520	58,390	322,493
Old age security (OAS) pension	7	2,565,670	18,597,945	228,640	1,734,780	197,140	1,520,329
CPP or QPP benefits	8	3,024,820	25,599,918	281,250	2,312,978	239,880	1,972,040
Other pensions and superannuation	9	1,928,680	53,810,034	187,110	4,406,357	149,840	3,497,012
Elected split-pension amount	10	582,120	7,407,194	56,470	621,864	39,570	453,467
Employment insurance and other benefits	11	856,210	6,619,249	86,350	680,384	69,170	592,678
Taxable amount of dividends from taxable Canadian corporations	12	1,917,950	39,453,787	127,660	2,040,669	139,570	3,635,388
Interest and other investment income	13	2,976,940	9,455,926	266,740	539,381	223,500	489,331
Net partnership income (limited or non-active partners only)	14	21,870	234,252	1,190	15,134	3,120	13,426
Net rental income	15	745,150	3,267,708	44,540	246,017	51,210	382,364
Taxable capital gains	16	1,206,120	23,886,477	86,790	2,088,014	88,690	1,877,336
RRSP income	17	714,460	7,137,156	70,250	555,889	49,850	539,774
Other income	18	2,084,660	13,895,236	200,830	1,068,372	185,900	1,094,684
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	82,790	441,108	5,470	26,817	6,040	32,554
Net business income	20	981,240	14,760,154	77,260	1,117,197	63,090	902,022
Net professional income	21	168,860	8,346,857	12,830	471,211	8,400	285,217
Net commission income	22	122,370	2,499,156	9,080	153,447	7,680	112,398
Net farming income	23	77,120	341,984	28,700	286,823	48,650	591,108
Net fishing income	24	170	2,217	1,050	6,053	250	1,232
Workers' compensation benefits	25	201,680	2,136,894	18,560	114,117	13,340	130,566
Social assistance payments	26	765,470	6,308,591	43,320	404,110	56,620	491,024
Net federal supplements	27	904,700	5,908,664	80,440	418,594	67,580	343,666
Total income assessed	28	11,344,180	713,631,425	986,220	53,621,517	835,540	49,663,296
Registered pension plan (RPP) deduction	29	1,984,640	10,935,585	242,730	1,045,557	201,150	956,587
RRSP/PRPP deduction	30	2,401,010	21,629,769	197,590	1,330,016	173,280	1,216,562
Deduction for elected split-pension amount	31	582,610	7,411,081	56,510	622,311	39,600	453,504
Annual union, professional, or like dues	32	2,235,820	1,964,364	234,960	174,383	185,710	159,538
Child care expenses	33	423,710	2,196,397	44,140	145,431	32,270	133,395
Business investment loss	34	2,480	77,828	140	3,563	190	4,835
Moving expenses	35	30,380	183,671	3,500	13,567	4,440	18,229
Support payments made	36	25,940	624,983	1,500	26,910	1,400	24,889
Carrying charges and interest expenses	37	903,030	4,517,695	75,850	202,636	72,520	185,106
Deduction for CPP or QPP contributions on self-employment and other earnings	38	909,060	890,567	74,050	73,477	68,740	69,429
Deduction for CPP or QPP enhanced contributions on employment income	39	6,651,390	2,066,321	595,070	174,687	486,370	149,003



Individual Income Tax Returns Statistics (2022 Tax Year)  
Table 5: Tax return line items by province or territory of residence

Item	Item code	Ontario (Number)	Ontario (Thousands of Dollars)	Manitoba (Number)	Manitoba (Thousands of Dollars)	Saskatchewan (Number)	Saskatchewan (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	11,390	357,963	940	22,580	1,890	8,798
Other employment expenses	42	1,531,280	2,338,439	89,890	189,291	49,820	118,520
Clergy residence deduction	43	11,110	193,459	1,570	23,099	1,340	18,282
Other deductions	44	473,980	1,597,441	37,180	132,766	28,960	108,680
Federal COVID-19 benefits repayment	45	141,200	206,376	10,910	15,192	9,480	13,572
Total deductions before adjustments	46	8,441,770	57,197,691	742,040	4,195,765	614,330	3,639,421
Social benefits repayment	47	318,840	1,213,682	20,030	74,756	23,560	86,408
Net income	48	11,302,860	655,890,280	982,520	49,401,692	831,620	46,003,476
Canadian Forces personnel and police deduction	49	2,420	50,998	550	14,059	50	909
Security options deductions	50	11,100	1,168,533	410	55,519	600	26,875
Other payments deduction	51	1,644,210	14,347,806	138,110	936,166	122,730	964,462
Non-capital losses of other years	52	14,860	210,180	1,050	24,013	920	8,822
Net capital losses of other years	53	185,530	850,810	10,640	29,163	12,060	36,199
Capital gains deduction	54	17,850	2,967,366	4,150	561,658	6,750	881,012
Northern residents deductions	55	6,860	26,235	14,290	54,585	7,250	23,892
Additional deductions	56	61,360	419,904	4,320	17,713	2,050	15,200
Farming/fishing losses of prior years	57	3,060	39,340	700	10,046	1,330	25,175
Total deductions from net income	58	1,916,360	20,115,801	169,800	1,703,976	149,890	1,985,085
Taxable income assessed	59	10,969,400	635,834,624	956,420	47,702,616	806,010	44,027,219
Basic personal amount	60	11,932,980	170,457,269	1,056,060	15,083,376	888,440	12,699,537
Age amount	61	2,548,680	17,293,866	226,470	1,558,841	191,360	1,289,084
Spouse or common-law partner amount	62	930,280	9,399,034	79,160	782,225	62,620	611,013
Canada caregiver amount	63	147,760	864,437	14,560	81,471	8,510	47,402
Amount for an eligible dependant	64	368,120	5,022,499	42,780	592,016	39,170	545,333
Family caregiver amount for children under 18 years of age	65	61,250	159,725	7,490	19,718	4,930	12,908
CPP or QPP contributions through employment	66	6,924,860	13,895,134	625,010	1,176,322	508,690	1,003,114
CPP or QPP contributions on self-employment and other earnings	67	909,060	890,567	74,050	73,477	68,740	69,429
Employment insurance premiums	68	6,630,830	4,346,280	614,790	379,906	501,180	322,412
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	8,770	26,319	2,390	7,158	3,760	11,274
Canada employment amount	73	7,678,820	9,485,839	673,010	840,790	554,300	697,413
Home accessibility expenses	74	25,190	158,284	900	5,021	2,720	15,125
Home buyers' amount	75	75,620	627,588	8,870	77,399	7,220	63,101
Digital news subscription expenses	76	196,610	54,094	33,420	7,412	12,190	3,248
Pension income amount	77	2,188,490	4,222,308	211,640	406,587	167,990	319,276
Disability amount	78	451,150	4,007,897	72,740	645,721	37,290	331,057





Individual Income Tax Returns Statistics (2022 Tax Year)

Table 5: Tax return line items by province or territory of residence

Item	Item code	Ontario (Number)	Ontario (Thousands of Dollars)	Manitoba (Number)	Manitoba (Thousands of Dollars)	Saskatchewan (Number)	Saskatchewan (Thousands of Dollars)
Disability amount transferred from a dependant	79	153,820	1,863,881	16,970	214,911	10,840	137,411
Interest paid on student loans	80	139,640	37,586	2,970	1,120	10,990	4,016
Tuition, education, and textbook amounts	81	893,130	6,654,023	68,050	390,852	48,670	281,977
Tuition, education, and textbook amounts transferred from a child	82	218,420	1,036,412	14,640	61,710	11,210	52,702
Amounts transferred from spouse or common-law partner	83	601,750	3,821,423	46,950	311,654	36,380	240,234
Medical expenses	84	1,422,530	5,132,050	184,600	519,740	139,590	487,510
Total tax credits on personal amounts	85	11,933,100	38,889,008	1,056,080	3,483,226	888,450	2,884,384
Allowable charitable donations and government gifts	86	2,033,650	5,656,879	198,100	813,736	145,270	349,116
Eligible cultural and ecological gifts	87	2,250	20,590	180	549	0	0
Total tax credit on donations and gifts	88	2,022,800	1,688,985	197,350	247,968	144,610	101,037
Total federal non-refundable tax credits	89	11,933,100	40,577,994	1,056,080	3,731,195	888,450	2,985,420
Federal dividend tax credit	90	1,715,220	4,456,283	112,960	227,473	123,980	367,000
Minimum tax carryover	91	22,500	80,874	3,330	12,882	5,180	17,957
Basic federal tax	92	7,486,210	83,138,782	653,050	5,322,248	566,900	5,169,698
Federal foreign tax credit	93	912,630	1,084,604	50,330	26,640	51,940	32,664
Federal political contribution tax credit	94	71,690	13,474	7,040	1,282	7,520	1,370
Investment tax credit	95	5,810	60,260	480	4,661	1,560	1,045
Labour-sponsored funds tax credit (provincially registered)	96	90	32	210	141	12,570	8,292
Alternative minimum tax payable	97	22,640	158,878	2,110	23,070	3,760	31,742
Net federal tax	98	7,475,620	82,024,770	650,470	5,291,393	564,600	5,127,955
CPP contributions on self-employment	99	765,230	1,570,477	61,690	129,560	55,870	122,460
Social Benefits repayment	100	318,840	1,213,682	20,030	74,756	23,560	86,408
Canada workers benefit (CWB)	101	1,108,460	1,376,895	120,930	146,553	87,980	108,964
Canada Training Credit (CTC)	102	251,280	85,048	20,310	7,226	16,810	6,091
Eligible educator school supply tax credit	103	45,070	6,169	3,070	402	2,940	388
Net provincial or territorial tax	104	8,185,090	48,128,471	730,640	4,265,223	546,460	2,926,862
Total tax payable	105	8,561,030	132,940,007	745,710	9,761,142	596,230	8,263,872



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 5: Tax return line items by province or territory of residence

Item	Item code	Alberta (Number)	Alberta (Thousands of Dollars)	British Columbia (Number)	British Columbia (Thousands of Dollars)	Yukon (Number)	Yukon (Thousands of Dollars)
Number of taxable returns	1	2,374,810	0	2,930,280	0	24,330	0
Number of non-taxable returns	2	1,051,490	0	1,345,230	0	7,840	0
Total number of returns	3	3,426,300	0	4,275,500	0	32,170	0
Employment income	4	2,257,550	148,723,617	2,589,790	153,337,175	24,040	1,527,587
Commissions (from employment)	5	77,350	3,271,586	89,360	3,931,422	290	14,211
Other employment income	6	209,860	1,660,682	268,830	2,545,798	1,310	14,052
Old age security (OAS) pension	7	622,360	4,626,294	972,670	7,053,017	5,690	43,676
CPP or QPP benefits	8	773,730	6,676,429	1,140,980	9,362,670	7,250	64,127
Other pensions and superannuation	9	457,130	11,691,963	734,660	18,123,173	4,690	130,426
Elected split-pension amount	10	121,780	1,640,867	199,390	2,448,379	1,250	15,549
Employment insurance and other benefits	11	279,460	2,362,518	294,270	2,273,324	3,200	28,458
Taxable amount of dividends from taxable Canadian corporations	12	622,570	18,142,953	742,800	20,107,598	4,570	110,069
Interest and other investment income	13	835,870	2,676,804	1,277,560	4,623,646	6,790	15,110
Net partnership income (limited or non-active partners only)	14	8,520	38,605	9,510	119,921	40	304
Net rental income	15	200,960	787,854	355,170	2,141,077	2,760	19,860
Taxable capital gains	16	345,300	6,930,233	475,290	10,453,400	2,410	38,993
RRSP income	17	250,800	2,819,179	249,860	2,536,544	2,200	24,261
Other income	18	635,780	4,088,150	729,020	4,491,698	5,360	40,564
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	33,380	176,097	30,640	151,843	400	2,204
Net business income	20	239,650	3,328,921	384,520	7,257,003	3,310	64,917
Net professional income	21	39,170	1,352,781	76,210	2,590,048	650	19,478
Net commission income	22	35,400	523,323	50,480	1,018,585	160	1,901
Net farming income	23	79,660	582,580	26,830	-44,888	200	-1,750
Net fishing income	24	110	1,810	3,580	85,072	0	0
Workers' compensation benefits	25	59,670	699,082	115,640	1,295,580	630	8,042
Social assistance payments	26	290,440	2,083,334	261,870	2,349,069	2,990	31,388
Net federal supplements	27	214,100	1,238,824	353,260	2,283,152	1,730	9,194
Total income assessed	28	3,257,510	226,294,378	4,104,200	260,763,114	31,670	2,223,194
Registered pension plan (RPP) deduction	29	513,760	2,841,593	646,820	3,323,714	8,680	57,114
RRSP/PRPP deduction	30	769,750	6,544,986	852,250	7,878,437	7,640	67,445
Deduction for elected split-pension amount	31	121,880	1,642,564	199,430	2,446,886	1,250	15,568
Annual union, professional, or like dues	32	603,040	535,791	805,290	805,539	9,280	8,780
Child care expenses	33	135,930	611,352	120,860	628,668	1,370	3,581
Business investment loss	34	1,170	32,548	880	31,104	0	0
Moving expenses	35	20,630	115,265	19,440	153,702	500	2,265
Support payments made	36	6,740	151,273	8,460	193,862	70	823
Carrying charges and interest expenses	37	296,100	1,218,110	480,640	1,948,447	2,350	5,924
Deduction for CPP or QPP contributions on self-employment and other earnings	38	233,720	217,334	369,310	419,311	2,840	3,210
Deduction for CPP or QPP enhanced contributions on employment income	39	2,052,210	654,960	2,357,990	732,449	21,640	7,438



Individual Income Tax Returns Statistics (2022 Tax Year)  
Table 5: Tax return line items by province or territory of residence

Item	Item code	Alberta (Number)	Alberta (Thousands of Dollars)	British Columbia (Number)	British Columbia (Thousands of Dollars)	Yukon (Number)	Yukon (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	6,580	69,358	5,150	183,733	50	399
Other employment expenses	42	292,450	602,193	362,460	713,265	1,410	3,009
Clergy residence deduction	43	4,010	64,166	4,510	75,124	40	535
Other deductions	44	132,320	421,838	177,360	556,588	1,180	1,962
Federal COVID-19 benefits repayment	45	40,370	57,502	44,740	66,545	310	472
Total deductions before adjustments	46	2,486,540	15,782,160	3,070,190	20,159,671	25,390	178,540
Social benefits repayment	47	99,780	367,196	119,430	466,735	1,120	3,909
Net income	48	3,245,340	210,325,345	4,087,740	240,470,450	31,570	2,042,383
Canadian Forces personnel and police deduction	49	1,290	28,054	890	20,028	0	0
Security options deductions	50	13,280	1,238,714	5,640	580,468	0	0
Other payments deduction	51	416,570	4,019,056	624,780	5,924,678	4,510	48,616
Non-capital losses of other years	52	4,230	46,927	6,730	79,962	50	451
Net capital losses of other years	53	66,210	448,516	78,320	396,665	390	1,476
Capital gains deduction	54	10,520	1,408,200	6,500	1,045,110	50	6,711
Northern residents deductions	55	110,750	411,855	33,680	128,758	22,720	141,923
Additional deductions	56	13,770	74,725	30,660	152,968	160	2,065
Farming/fishing losses of prior years	57	2,630	37,782	1,220	15,307	0	0
Total deductions from net income	58	613,560	7,726,076	768,280	8,359,850	25,240	201,714
Taxable income assessed	59	3,177,650	202,625,483	4,002,960	232,134,633	30,740	1,841,557
Basic personal amount	60	3,426,210	48,907,769	4,275,390	61,024,104	32,170	460,450
Age amount	61	616,820	4,150,769	977,450	6,677,411	5,480	35,012
Spouse or common-law partner amount	62	285,770	2,925,488	314,440	3,060,453	1,310	12,829
Canada caregiver amount	63	32,560	175,150	45,320	270,408	190	1,044
Amount for an eligible dependant	64	117,570	1,638,887	106,450	1,458,198	1,310	18,170
Family caregiver amount for children under 18 years of age	65	21,010	55,465	21,630	57,166	150	371
CPP or QPP contributions through employment	66	2,127,260	4,398,169	2,452,380	4,924,431	22,500	50,072
CPP or QPP contributions on self-employment and other earnings	67	233,720	217,334	369,310	419,311	2,840	3,210
Employment insurance premiums	68	2,027,630	1,366,062	2,341,430	1,530,984	22,050	15,651
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,060	12,171	6,880	20,637	140	423
Canada employment amount	73	2,314,470	2,914,108	2,672,660	3,352,782	24,440	30,787
Home accessibility expenses	74	3,140	20,025	4,900	34,579	30	169
Home buyers' amount	75	33,610	287,292	27,700	227,068	400	3,107
Digital news subscription expenses	76	48,030	13,064	52,070	14,584	340	78
Pension income amount	77	513,680	986,816	819,180	1,580,532	5,300	10,296



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 5: Tax return line items by province or territory of residence

Item	Item code	Alberta (Number)	Alberta (Thousands of Dollars)	British Columbia (Number)	British Columbia (Thousands of Dollars)	Yukon (Number)	Yukon (Thousands of Dollars)
Disability amount	78	128,230	1,138,784	157,990	1,404,627	780	6,917
Disability amount transferred from a dependant	79	47,950	618,307	51,900	643,579	280	3,536
Interest paid on student loans	80	59,160	34,236	18,500	8,399	240	110
Tuition, education, and textbook amounts	81	239,450	1,341,988	313,180	2,209,076	2,370	13,173
Tuition, education, and textbook amounts transferred from a child	82	47,850	221,750	58,570	254,353	240	1,034
Amounts transferred from spouse or common-law partner	83	141,760	922,310	210,930	1,372,303	780	4,827
Medical expenses	84	446,230	1,419,079	579,980	2,253,500	2,570	7,186
Total tax credits on personal amounts	85	3,426,260	11,057,729	4,275,450	13,906,494	32,170	101,661
Allowable charitable donations and government gifts	86	544,920	1,929,286	676,560	2,171,820	4,500	8,729
Eligible cultural and ecological gifts	87	690	15,450	800	7,568	0	0
Total tax credit on donations and gifts	88	543,100	583,025	673,540	648,953	4,490	2,458
Total federal non-refundable tax credits	89	3,426,260	11,640,754	4,275,450	14,555,448	32,170	104,119
Federal dividend tax credit	90	568,940	1,957,472	655,710	2,209,069	4,290	11,963
Minimum tax carryover	91	9,590	35,351	10,740	35,677	50	145
Basic federal tax	92	2,284,240	27,543,697	2,774,090	29,653,090	23,820	226,901
Federal foreign tax credit	93	256,020	279,373	371,400	492,984	1,810	1,306
Federal political contribution tax credit	94	29,280	5,212	27,870	5,333	340	71
Investment tax credit	95	1,480	5,577	2,190	26,742	20	41
Labour-sponsored funds tax credit (provincially registered)	96	20	5	40	14	0	0
Alternative minimum tax payable	97	8,320	53,663	10,330	66,288	60	309
Net federal tax	98	2,278,380	27,265,095	2,766,620	29,140,009	23,780	225,508
CPP contributions on self-employment	99	190,450	383,137	313,130	739,545	2,160	5,658
Social Benefits repayment	100	99,780	367,196	119,430	466,735	1,120	3,909
Canada workers benefit (CWB)	101	312,190	376,200	373,710	441,156	2,450	2,654
Canada Training Credit (CTC)	102	93,670	35,877	98,270	34,786	1,000	365
Eligible educator school supply tax credit	103	9,020	1,259	10,160	1,394	0	0
Net provincial or territorial tax	104	2,136,530	13,118,123	2,697,760	14,068,082	23,690	93,198
Total tax payable	105	2,374,810	41,134,367	2,930,280	44,416,053	24,330	341,899



Individual Income Tax Returns Statistics (2022 Tax Year)  
Table 5: Tax return line items by province or territory of residence

Item	Item code	Northwest Territories (Number)	Northwest Territories (Thousands of Dollars)	Nunavut (Number)	Nunavut (Thousands of Dollars)	Non-resident (Number)	Non-resident (Thousands of Dollars)
Number of taxable returns	1	21,890	0	12,610	0	71,620	0
Number of non-taxable returns	2	10,240	0	10,130	0	85,910	0
Total number of returns	3	32,140	0	22,730	0	157,530	0
Employment income	4	25,270	1,799,083	17,930	1,131,130	88,320	4,003,388
Commissions (from employment)	5	180	4,415	30	267	390	6,851
Other employment income	6	840	11,000	300	4,641	3,400	134,644
Old age security (OAS) pension	7	3,720	28,477	1,500	11,603	20,220	100,925
CPP or QPP benefits	8	5,600	46,864	2,420	18,476	24,740	130,933
Other pensions and superannuation	9	2,800	91,431	1,040	20,936	8,790	135,722
Elected split-pension amount	10	790	11,060	280	2,198	50	635
Employment insurance and other benefits	11	3,240	29,552	2,320	24,658	1,420	8,490
Taxable amount of dividends from taxable Canadian corporations	12	3,100	59,823	1,160	12,469	770	5,015
Interest and other investment income	13	5,320	8,488	1,480	1,745	1,790	4,027
Net partnership income (limited or non-active partners only)	14	0	0	0	0	660	16,224
Net rental income	15	1,270	5,570	520	2,760	790	3,884
Taxable capital gains	16	1,980	18,189	330	5,256	11,370	1,204,379
RRSP income	17	2,300	24,031	840	7,967	2,000	31,183
Other income	18	5,190	33,417	2,560	17,394	3,970	45,015
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	580	2,657	360	3,210	470	6,208
Net business income	20	1,840	29,181	900	10,327	3,500	122,371
Net professional income	21	320	10,404	130	5,588	1,920	133,391
Net commission income	22	110	1,665	60	607	190	4,560
Net farming income	23	0	0	0	0	270	4,095
Net fishing income	24	30	185	50	3,098	0	0
Workers' compensation benefits	25	630	9,726	290	2,892	200	757
Social assistance payments	26	4,350	32,590	4,590	39,257	70	263
Net federal supplements	27	1,480	9,000	660	3,487	100	780
Total income assessed	28	31,080	2,267,594	21,350	1,329,996	134,410	6,104,137
Registered pension plan (RPP) deduction	29	10,140	79,601	6,600	48,106	4,950	35,589
RRSP/PRPP deduction	30	6,610	52,850	2,340	20,046	2,810	24,632
Deduction for elected split-pension amount	31	810	11,222	280	2,279	40	726
Annual union, professional, or like dues	32	10,460	12,831	8,660	8,044	6,710	4,492
Child care expenses	33	1,270	6,176	530	2,380	360	1,778
Business investment loss	34	0	0	0	0	0	0
Moving expenses	35	340	1,205	90	391	40	256
Support payments made	36	60	1,187	20	512	110	4,089
Carrying charges and interest expenses	37	750	3,630	190	830	890	2,433
Deduction for CPP or QPP contributions on self-employment and other earnings	38	1,500	1,428	750	486	100	127
Deduction for CPP or QPP enhanced contributions on employment income	39	22,230	7,607	14,980	4,617	79,540	14,114



Individual Income Tax Returns Statistics (2022 Tax Year)  
Table 5: Tax return line items by province or territory of residence

Item	Item code	Northwest Territories (Number)	Northwest Territories (Thousands of Dollars)	Nunavut (Number)	Nunavut (Thousands of Dollars)	Non-resident (Number)	Non-resident (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	40	0	0	0	0	0	0
Exploration and development expenses	41	0	0	0	0	70	168
Other employment expenses	42	1,090	3,342	390	590	2,210	3,808
Clergy residence deduction	43	50	652	40	494	50	500
Other deductions	44	980	1,910	580	966	2,550	246,825
Federal COVID-19 benefits repayment	45	200	283	90	129	140	271
Total deductions before adjustments	46	24,330	184,542	16,140	89,940	84,390	340,148
Social benefits repayment	47	920	3,260	430	1,759	110	223
Net income	48	31,030	2,084,367	21,330	1,238,437	131,990	5,778,877
Canadian Forces personnel and police deduction	49	10	293	0	0	50	1,215
Security options deductions	50	0	0	0	0	370	76,217
Other payments deduction	51	5,220	51,303	4,990	45,633	350	1,801
Non-capital losses of other years	52	0	0	0	0	660	11,920
Net capital losses of other years	53	190	570	40	613	560	5,421
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	18,640	129,281	10,730	72,534	40	115
Additional deductions	56	0	0	0	0	18,870	366,967
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	22,480	187,826	14,740	119,339	20,810	465,139
Taxable income assessed	59	29,850	1,896,923	19,740	1,119,421	120,080	5,337,995
Basic personal amount	60	32,140	460,509	22,730	326,061	103,550	1,485,340
Age amount	61	3,500	22,568	1,360	9,474	25,110	192,206
Spouse or common-law partner amount	62	1,690	17,745	2,410	27,416	53,590	753,822
Canada caregiver amount	63	160	972	60	390	60	353
Amount for an eligible dependant	64	1,930	27,065	2,300	32,639	2,070	29,698
Family caregiver amount for children under 18 years of age	65	160	404	40	106	140	503
CPP or QPP contributions through employment	66	23,550	51,227	16,580	31,339	79,350	96,584
CPP or QPP contributions on self-employment and other earnings	67	1,500	1,428	750	486	100	127
Employment insurance premiums	68	23,360	16,237	16,190	10,166	80,270	33,039
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	220	657	0	0	0	0
Canada employment amount	73	25,480	32,067	17,960	22,314	73,490	93,943
Home accessibility expenses	74	20	136	0	0	0	0
Home buyers' amount	75	290	2,447	60	510	10	95
Digital news subscription expenses	76	250	57	110	33	110	27
Pension income amount	77	3,260	6,280	1,260	2,367	9,100	17,134



Individual Income Tax Returns Statistics (2022 Tax Year)

Table 5: Tax return line items by province or territory of residence

Item	Item code	Northwest Territories (Number)	Northwest Territories (Thousands of Dollars)	Nunavut (Number)	Nunavut (Thousands of Dollars)	Non-resident (Number)	Non-resident (Thousands of Dollars)
Disability amount	78	790	6,991	270	2,438	400	3,552
Disability amount transferred from a dependant	79	350	4,650	130	1,601	50	677
Interest paid on student loans	80	330	148	110	51	200	236
Tuition, education, and textbook amounts	81	2,380	13,072	970	4,696	2,490	28,006
Tuition, education, and textbook amounts transferred from a child	82	160	679	70	312	110	515
Amounts transferred from spouse or common-law partner	83	640	4,076	410	2,434	2,500	18,472
Medical expenses	84	1,140	3,213	320	899	1,830	9,114
Total tax credits on personal amounts	85	32,140	100,845	22,730	71,371	115,530	414,561
Allowable charitable donations and government gifts	86	3,410	10,637	1,230	3,527	2,500	11,685
Eligible cultural and ecological gifts	87	0	0	0	0	10	159
Total tax credit on donations and gifts	88	3,400	3,161	1,230	1,006	2,500	3,644
Total federal non-refundable tax credits	89	32,140	104,006	22,730	72,377	116,050	418,204
Federal dividend tax credit	90	2,830	7,042	1,120	1,309	790	557
Minimum tax carryover	91	20	78	0	0	0	0
Basic federal tax	92	21,570	258,601	12,480	153,993	61,230	871,996
Federal foreign tax credit	93	1,560	464	400	54	1,560	9,061
Federal political contribution tax credit	94	170	38	50	14	30	9
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	20	8
Alternative minimum tax payable	97	0	0	0	0	620	634
Net federal tax	98	21,560	258,105	12,480	153,928	60,880	1,042,613
CPP contributions on self-employment	99	1,010	2,517	420	853	80	212
Social Benefits repayment	100	920	3,260	430	1,759	110	223
Canada workers benefit (CWB)	101	3,460	4,040	4,780	4,728	4,250	4,222
Canada Training Credit (CTC)	102	1,140	421	500	198	50	17
Eligible educator school supply tax credit	103	150	25	120	19	0	0
Net provincial or territorial tax	104	21,310	111,966	11,860	49,969	33,570	225,128
Total tax payable	105	21,890	375,855	12,610	206,509	71,620	1,268,178

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.