



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	\$4,999 and under (Number)	\$4,999 and under (Thousands of Dollars)	\$5,000 - \$9,999 (Number)	\$5,000 - \$9,999 (Thousands of Dollars)
Number of taxable returns	1	22,569,830	0	104,980	0	222,050	0
Number of non-taxable returns	2	8,994,320	0	2,581,330	0	1,025,800	0
Total number of returns	3	31,564,160	0	2,686,310	0	1,247,850	0
Employment income	4	19,453,720	1,247,237,840	587,030	1,609,121	672,100	4,432,594
Commissions (from employment)	5	575,930	24,946,756	5,520	5,129	10,190	10,984
Other employment income	6	2,405,240	15,868,289	31,180	51,677	31,490	114,737
Old age security (OAS) pension	7	7,330,810	60,630,666	33,300	81,959	61,400	253,496
CPP or QPP benefits	8	8,582,840	78,147,134	107,600	238,128	132,020	548,318
Other pensions and superannuation	9	5,360,890	148,169,523	17,330	73,664	28,230	126,473
Elected split-pension amount	10	1,492,970	19,743,296	6,840	20,875	10,330	44,438
Employment insurance and other benefits	11	2,681,630	24,221,687	29,400	82,023	45,440	245,147
Taxable amount of dividends from taxable Canadian corporations	12	4,378,820	119,028,151	43,830	69,699	32,920	52,410
Interest and other investment income	13	9,221,010	46,313,041	272,150	241,644	161,140	244,133
Net partnership income (limited or non-active partners only)	14	52,690	404,413	570	-62,315	240	-370
Net rental income	15	1,962,400	6,698,161	65,820	-657,592	39,370	34,528
Taxable capital gains	16	3,159,460	63,614,169	47,940	92,636	35,520	69,143
RRSP income	17	1,773,240	20,658,821	33,610	61,026	22,260	72,400
Other income	18	4,367,870	35,812,097	113,080	164,761	130,940	464,658
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	231,110	1,078,004	24,850	51,912	24,960	98,928
Net business income	20	2,393,020	36,560,869	164,620	-443,000	166,090	908,730
Net professional income	21	449,090	20,916,522	21,080	-23,254	20,130	95,318
Net commission income	22	293,680	4,749,955	20,720	-10,006	15,850	66,932
Net farming income	23	295,350	1,763,820	14,660	-350,744	8,070	-2,163
Net fishing income	24	24,020	830,594	350	-4,328	300	-128
Workers' compensation benefits	25	593,480	7,543,361	3,840	10,052	6,480	25,336
Social assistance payments	26	1,988,560	17,834,346	81,630	229,497	204,870	1,475,196
Net federal supplements	27	2,904,180	19,422,909	20,580	44,776	38,090	125,332
Total income assessed	28	30,164,960	2,023,605,613	1,287,110	1,582,206	1,247,850	9,517,493
Registered pension plan (RPP) deduction	29	5,971,950	32,927,882	31,420	40,758	30,400	14,632
RRSP/PRPP deduction	30	6,470,880	59,245,375	17,500	33,704	13,760	26,197
FHSA deduction	31	834,360	5,406,758	6,760	23,872	5,350	21,016
Deduction for elected split-pension amount	32	1,494,460	19,758,497	360	496	1,040	1,704
Annual union, professional, or like dues	33	6,415,980	6,134,657	98,680	16,776	119,970	21,644
Child care expenses	34	1,432,130	5,830,796	36,420	53,623	35,570	81,425
Business investment loss	35	6,060	197,257	120	6,236	50	2,285
Moving expenses	36	86,140	429,144	1,790	2,771	2,340	3,785
Support payments made	37	51,360	1,123,949	280	1,927	160	549
Carrying charges and interest expenses	38	2,256,060	11,817,999	17,110	36,116	14,990	20,929
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,058,600	2,587,682	40,440	4,890	168,670	41,681
Deduction for CPP or QPP enhanced contributions on employment income	40	17,797,890	9,097,437	174,960	20,917	478,340	19,366



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Item	Item code	Total Returns	Total Returns (Thousands of Dollars)	\$4,999 and under (Number)	\$4,999 and under (Thousands of Dollars)	\$5,000 - \$9,999 (Number)	\$5,000 - \$9,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	482,130	39,667	12,500	197	27,490	646
Exploration and development expenses	42	26,760	800,280	90	168	30	54
Other employment expenses	43	1,481,240	5,231,446	3,030	11,840	3,730	7,423
Clergy residence deduction	44	26,530	456,203	100	208	160	435
Other deductions	45	1,239,700	4,821,434	49,990	59,829	33,130	35,178
Total deductions before adjustments	46	22,263,140	165,923,598	397,710	314,968	694,220	299,352
Social benefits repayment	47	859,820	3,575,213	0	0	0	0
Net income	48	30,049,720	1,855,815,809	1,184,410	2,696,817	1,243,420	9,239,502
Canadian Forces personnel and police deduction	49	11,720	260,989	10	1	20	23
Security options deductions	50	36,260	3,281,898	110	452	80	205
Other payments deduction	51	4,843,790	44,781,038	103,650	284,326	245,050	1,625,865
Non-capital losses of other years	52	44,010	498,755	1,040	3,062	720	2,139
Net capital losses of other years	53	746,040	3,253,889	2,690	2,646	2,600	4,288
Capital gains deduction	54	60,310	9,473,195	40	208	40	155
Northern residents deductions	55	277,350	1,255,298	3,370	1,731	3,330	4,929
Additional deductions	56	178,390	1,875,516	5,890	57,680	6,170	43,361
Farming/fishing losses of prior years	57	10,650	138,329	30	158	10	59
Total deductions from net income	58	6,048,420	65,096,824	115,790	350,468	256,020	1,681,459
Taxable income assessed	59	29,210,140	1,791,066,590	1,109,310	2,427,156	1,080,740	7,578,337
Basic personal amount	60	31,525,730	490,074,690	2,665,970	39,532,984	1,245,520	19,059,490
Age amount	61	7,268,130	55,469,117	143,060	1,205,451	93,850	812,248
Spouse or common-law partner amount	62	2,382,380	26,107,868	145,050	1,850,714	81,070	973,765
Canada caregiver amount	63	344,670	2,248,484	5,760	39,262	2,780	18,763
Amount for an eligible dependant	64	1,002,220	14,970,423	84,460	1,282,072	38,490	582,587
Family caregiver amount for children under 18 years of age	65	187,990	552,322	11,260	34,692	4,360	13,217
CPP or QPP contributions through employment	66	18,079,510	40,237,953	308,020	113,032	503,280	120,837
CPP or QPP contributions on self-employment and other earnings	67	1,984,680	1,819,722	39,950	3,680	167,170	31,700
Employment insurance premiums	68	17,851,530	12,433,988	421,190	81,323	606,520	70,280
PPIP premiums paid	69	4,253,500	1,096,803	85,800	4,562	139,050	4,861
PPIP premiums payable on employment income	70	134,980	36,638	1,400	46	2,900	87
PPIP premiums payable on self-employment income	71	484,040	51,058	12,550	254	27,540	832
Volunteer firefighters' amount/search and rescue volunteers' amount	72	52,970	317,801	770	4,602	480	2,862
Canada employment amount	73	20,150,720	27,934,342	602,990	714,100	683,230	948,938
Home accessibility expenses	74	33,450	212,295	150	1,112	100	574
Home buyers' amount	75	203,900	1,641,760	1,330	10,646	790	6,454
Digital news subscription expenses	76	445,210	118,275	7,220	2,465	3,350	1,054
Pension income amount	77	6,024,730	11,593,669	21,470	30,028	34,540	58,737
Disability amount	78	1,197,810	11,843,401	59,060	602,876	35,400	355,128
Disability amount transferred from a dependant	79	402,330	5,579,058	16,980	264,545	6,330	95,366
Interest paid on student loans	80	322,590	185,597	1,400	916	600	415



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Tuition, education, and textbook amounts	81	2,024,020	13,865,596	620	746	930	2,229
Tuition, education, and textbook amounts transferred from a child	82	504,200	2,109,238	410	1,476	200	640
Amounts transferred from spouse or common-law partner	83	1,497,600	10,665,312	79,760	627,473	32,900	252,632
Medical expenses	84	5,828,020	20,334,070	173,640	259,778	105,590	160,409
Total tax credits on personal amounts	85	31,537,400	112,727,794	2,667,340	7,000,445	1,246,930	3,536,175
Allowable charitable donations and government gifts	86	5,122,070	13,281,075	5,720	1,632	7,630	3,461
Eligible cultural and ecological gifts	87	6,230	88,349	90	104	60	47
Total tax credit on donations and gifts	88	5,087,700	3,950,208	5,520	420	7,320	901
Total federal non-refundable tax credits	89	31,537,700	116,678,002	2,667,430	7,000,864	1,246,950	3,537,076
Federal dividend tax credit	90	4,000,240	13,348,414	7,840	11	4,580	24
Minimum tax carryover	91	97,560	473,419	10	2	0	0
Basic federal tax	92	20,253,260	224,648,560	6,720	5,471	12,830	6,858
Federal foreign tax credit	93	2,091,160	2,361,435	170	63	260	71
Federal political contribution tax credit	94	153,340	33,602	0	0	0	0
Investment tax credit	95	17,670	158,507	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	438,120	211,848	0	0	0	0
Alternative minimum tax payable	97	37,660	1,510,831	50	1,287	0	0
Net federal tax	98	21,081,160	223,135,633	80,200	47,304	132,680	92,469
CPP contributions on self-employment	99	1,521,780	3,367,434	27,860	6,787	129,440	59,777
Social Benefits repayment	100	859,820	3,575,213	0	0	0	0
Canada workers benefit (CWB)	101	2,912,610	4,193,302	147,400	156,432	241,140	328,572
Canada Training Credit (CTC)	102	643,900	249,406	29,790	11,772	18,670	7,122
Multigenerational home renovation tax credit (MHRTC)	103	2,460	8,115	40	469	10	43
Eligible educator school supply tax credit	104	96,830	13,729	680	116	410	59
Net provincial or territorial tax	105	16,247,950	101,127,516	5,050	855	12,550	2,028
Total tax payable	106	22,569,830	331,230,063	104,980	54,987	222,050	154,414



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Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Number of taxable returns	1	305,280	0	453,750	0	854,270	0
Number of non-taxable returns	2	1,242,240	0	1,452,040	0	1,267,510	0
Total number of returns	3	1,547,520	0	1,905,780	0	2,121,780	0
Employment income	4	759,890	7,861,633	798,590	11,218,189	804,020	14,387,176
Commissions (from employment)	5	14,560	21,956	17,430	36,756	19,310	55,168
Other employment income	6	40,000	184,458	47,720	231,145	56,530	282,478
Old age security (OAS) pension	7	180,000	1,228,480	508,270	3,520,149	1,019,810	7,884,485
CPP or QPP benefits	8	294,340	1,538,730	597,810	3,248,251	1,004,640	5,806,031
Other pensions and superannuation	9	46,140	234,111	109,560	456,623	240,770	1,031,338
Elected split-pension amount	10	24,530	122,734	60,930	378,800	83,090	614,392
Employment insurance and other benefits	11	77,340	553,461	113,580	951,415	148,250	1,398,714
Taxable amount of dividends from taxable Canadian corporations	12	45,550	104,027	76,790	199,982	112,120	348,332
Interest and other investment income	13	215,130	337,682	303,690	485,714	387,380	646,422
Net partnership income (limited or non-active partners only)	14	300	-237	400	-198	530	-268
Net rental income	15	48,270	104,024	61,510	174,513	68,370	201,287
Taxable capital gains	16	45,000	104,167	64,160	149,193	82,530	198,925
RRSP income	17	33,180	155,044	47,450	261,992	56,670	313,866
Other income	18	163,300	678,168	188,800	854,611	192,510	847,375
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	26,440	118,910	25,800	123,549	21,470	111,442
Net business income	20	199,840	1,688,541	192,260	1,977,571	172,410	1,977,038
Net professional income	21	23,410	173,428	23,030	211,262	21,800	231,271
Net commission income	22	18,740	116,587	18,750	135,770	17,420	137,758
Net farming income	23	11,160	18,359	20,410	106,118	17,220	62,097
Net fishing income	24	470	624	710	2,021	870	4,430
Workers' compensation benefits	25	11,220	57,159	18,710	113,197	30,660	238,224
Social assistance payments	26	324,550	3,421,864	452,560	5,662,227	399,260	2,907,266
Net federal supplements	27	125,060	528,200	415,070	2,849,257	889,350	8,403,399
Total income assessed	28	1,547,520	19,369,059	1,905,780	33,373,636	2,121,780	48,123,091
Registered pension plan (RPP) deduction	29	46,010	25,202	60,180	40,606	74,770	62,057
RRSP/PRPP deduction	30	21,040	41,680	36,480	68,984	61,210	127,976
FHSA deduction	31	8,010	33,363	12,050	47,455	18,760	73,847
Deduction for elected split-pension amount	32	1,830	3,162	4,520	6,960	18,340	29,991
Annual union, professional, or like dues	33	146,170	32,662	161,500	43,039	171,760	53,291
Child care expenses	34	43,370	121,504	47,510	145,693	53,110	169,356
Business investment loss	35	70	3,133	110	2,181	140	2,590
Moving expenses	36	3,240	5,260	4,060	6,768	4,940	8,547
Support payments made	37	250	778	320	1,698	440	1,893
Carrying charges and interest expenses	38	21,230	28,804	33,530	40,229	50,820	59,070
Deduction for CPP or QPP contributions on self-employment and other earnings	39	209,020	100,503	196,790	132,137	171,250	142,135
Deduction for CPP or QPP enhanced contributions on employment income	40	618,780	47,785	695,580	80,176	728,710	112,977



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	43,860	1,653	43,790	2,075	38,990	2,141
Exploration and development expenses	42	50	95	70	77	130	68
Other employment expenses	43	5,830	14,165	8,560	18,040	12,930	28,909
Clergy residence deduction	44	170	689	250	1,146	330	1,800
Other deductions	45	45,410	51,204	56,290	68,540	66,690	89,323
Total deductions before adjustments	46	858,350	512,309	924,560	706,580	955,520	966,994
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,545,550	18,874,049	1,904,570	32,678,844	2,120,960	47,167,351
Canadian Forces personnel and police deduction	49	0	0	0	0	30	45
Security options deductions	50	80	222	80	175	100	183
Other payments deduction	51	449,500	4,007,225	801,900	8,624,688	1,073,650	11,548,904
Non-capital losses of other years	52	1,020	3,240	2,760	5,947	3,970	11,603
Net capital losses of other years	53	3,170	6,030	6,140	9,846	10,430	13,993
Capital gains deduction	54	50	259	240	751	320	1,450
Northern residents deductions	55	4,450	9,864	6,800	18,842	9,550	30,917
Additional deductions	56	6,340	61,126	7,730	46,681	12,710	92,356
Farming/fishing losses of prior years	57	20	72	270	403	460	1,362
Total deductions from net income	58	461,240	4,088,706	818,250	8,708,038	1,095,880	11,701,441
Taxable income assessed	59	1,324,780	14,810,327	1,661,490	23,989,825	2,043,190	35,500,068
Basic personal amount	60	1,545,650	23,977,116	1,904,330	29,715,059	2,120,520	33,173,142
Age amount	61	210,380	1,841,503	533,550	4,685,160	1,036,690	9,109,624
Spouse or common-law partner amount	62	110,770	1,290,579	140,690	1,425,392	164,140	1,568,110
Canada caregiver amount	63	5,600	34,284	15,370	92,913	20,220	121,920
Amount for an eligible dependant	64	65,210	999,120	61,260	936,672	58,620	892,871
Family caregiver amount for children under 18 years of age	65	7,280	21,801	7,120	21,445	7,290	22,037
CPP or QPP contributions through employment	66	641,950	264,705	716,120	427,490	745,170	593,000
CPP or QPP contributions on self-employment and other earnings	67	207,150	74,972	194,660	97,864	168,960	104,869
Employment insurance premiums	68	684,670	119,893	714,990	168,514	727,060	216,279
PPIP premiums paid	69	155,930	8,252	157,690	11,210	157,030	14,003
PPIP premiums payable on employment income	70	3,730	155	4,030	220	4,070	277
PPIP premiums payable on self-employment income	71	43,900	2,128	43,880	2,670	39,140	2,756
Volunteer firefighters' amount/search and rescue volunteers' amount	72	590	3,564	820	4,887	1,110	6,656
Canada employment amount	73	772,460	1,075,517	814,090	1,132,789	824,300	1,147,947
Home accessibility expenses	74	200	1,163	600	3,048	1,180	5,389
Home buyers' amount	75	1,150	9,477	1,680	13,330	2,660	20,070
Digital news subscription expenses	76	4,270	1,353	5,690	1,727	7,550	2,145
Pension income amount	77	64,600	104,918	155,310	255,248	296,560	499,289
Disability amount	78	90,130	892,143	135,330	1,334,410	126,880	1,249,862
Disability amount transferred from a dependant	79	10,390	157,915	11,250	163,662	13,070	182,396
Interest paid on student loans	80	750	450	2,180	924	6,430	3,093



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Tuition, education, and textbook amounts	81	1,640	4,523	115,070	105,061	282,030	899,497
Tuition, education, and textbook amounts transferred from a child	82	360	1,320	1,050	2,400	2,870	9,097
Amounts transferred from spouse or common-law partner	83	65,910	459,794	233,770	1,813,479	204,870	1,524,756
Medical expenses	84	149,540	354,504	218,090	525,744	336,750	933,776
Total tax credits on personal amounts	85	1,546,840	4,755,249	1,905,210	6,441,297	2,121,270	7,845,581
Allowable charitable donations and government gifts	86	11,780	5,977	32,670	15,384	80,210	47,808
Eligible cultural and ecological gifts	87	110	70	130	104	260	202
Total tax credit on donations and gifts	88	11,390	1,565	31,790	3,941	78,280	12,518
Total federal non-refundable tax credits	89	1,546,850	4,756,814	1,905,220	6,445,237	2,121,290	7,858,099
Federal dividend tax credit	90	5,900	42	26,310	2,609	47,200	12,434
Minimum tax carryover	91	0	0	460	94	980	538
Basic federal tax	92	20,010	13,189	188,220	48,375	513,880	273,113
Federal foreign tax credit	93	440	175	5,200	470	14,120	1,335
Federal political contribution tax credit	94	0	0	0	0	610	77
Investment tax credit	95	0	0	0	0	220	51
Labour-sponsored funds tax credit (provincially registered)	96	30	2	280	22	1,460	210
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	207,100	172,941	368,520	232,469	610,720	458,979
CPP contributions on self-employment	99	153,990	133,375	143,300	172,858	124,720	185,387
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	333,370	641,349	381,870	734,623	407,140	742,356
Canada Training Credit (CTC)	102	25,530	9,726	29,660	11,013	31,900	11,795
Multigenerational home renovation tax credit (MHRTC)	103	30	149	60	130	100	192
Eligible educator school supply tax credit	104	520	73	600	83	730	98
Net provincial or territorial tax	105	23,510	5,336	58,310	15,381	496,360	110,768
Total tax payable	106	305,280	311,949	453,750	421,104	854,270	755,600



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Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Number of taxable returns	1	1,131,410	0	1,256,700	0	1,278,960	0
Number of non-taxable returns	2	769,640	0	281,410	0	133,020	0
Total number of returns	3	1,901,050	0	1,538,110	0	1,411,980	0
Employment income	4	815,380	17,836,388	863,850	22,834,894	905,520	28,201,068
Commissions (from employment)	5	21,010	76,189	22,830	104,256	24,270	136,875
Other employment income	6	70,940	361,090	82,410	441,478	88,930	468,887
Old age security (OAS) pension	7	921,660	7,920,723	564,940	4,864,310	437,940	3,761,889
CPP or QPP benefits	8	972,520	8,350,136	624,750	5,859,232	500,950	4,820,146
Other pensions and superannuation	9	476,660	2,656,898	432,230	4,119,973	366,180	4,918,484
Elected split-pension amount	10	131,400	1,147,855	107,650	1,121,478	96,410	1,193,480
Employment insurance and other benefits	11	170,180	1,624,461	191,690	1,891,597	203,110	2,007,657
Taxable amount of dividends from taxable Canadian corporations	12	154,440	536,969	158,900	777,924	149,430	778,059
Interest and other investment income	13	471,620	900,820	424,280	1,017,093	393,800	1,040,132
Net partnership income (limited or non-active partners only)	14	610	-90	660	112	670	500
Net rental income	15	73,060	240,798	70,740	236,435	68,880	222,578
Taxable capital gains	16	109,280	270,923	111,530	325,432	107,030	364,612
RRSP income	17	69,270	405,054	70,670	496,046	71,230	523,252
Other income	18	200,580	839,459	187,780	767,334	174,580	731,126
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	17,100	91,469	13,900	73,234	11,590	57,811
Net business income	20	154,510	1,908,946	132,530	1,709,951	115,700	1,573,850
Net professional income	21	20,300	238,503	17,980	232,536	15,730	218,926
Net commission income	22	16,630	137,204	15,610	135,529	14,430	127,110
Net farming income	23	17,710	77,440	14,580	61,356	12,680	53,948
Net fishing income	24	1,120	9,128	1,290	13,343	1,380	16,723
Workers' compensation benefits	25	41,860	388,880	43,420	480,659	42,830	519,997
Social assistance payments	26	224,460	1,610,954	117,220	960,719	58,000	502,159
Net federal supplements	27	712,470	4,350,796	305,200	1,316,374	127,010	604,122
Total income assessed	28	1,901,050	52,024,961	1,538,110	49,889,747	1,411,980	52,890,343
Registered pension plan (RPP) deduction	29	93,250	96,523	118,610	149,862	149,170	223,744
RRSP/PRPP deduction	30	81,310	192,221	108,750	278,328	144,010	386,737
FHSA deduction	31	22,700	105,409	26,390	133,849	30,420	160,525
Deduction for elected split-pension amount	32	39,530	93,073	57,750	201,658	75,010	356,230
Annual union, professional, or like dues	33	186,150	65,352	205,490	82,861	231,880	107,400
Child care expenses	34	58,380	195,863	65,700	227,719	72,240	261,225
Business investment loss	35	150	3,649	150	4,518	160	3,368
Moving expenses	36	5,740	10,104	6,180	12,369	6,100	13,468
Support payments made	37	570	2,453	680	3,204	820	4,653
Carrying charges and interest expenses	38	67,500	84,117	73,670	109,326	73,680	129,211
Deduction for CPP or QPP contributions on self-employment and other earnings	39	149,770	142,391	128,630	132,856	112,370	125,748
Deduction for CPP or QPP enhanced contributions on employment income	40	752,410	147,562	810,270	195,660	857,570	247,517



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	34,640	2,063	29,470	1,921	25,750	1,829
Exploration and development expenses	42	190	185	190	269	190	342
Other employment expenses	43	17,130	41,152	23,070	68,527	30,390	78,327
Clergy residence deduction	44	420	2,725	640	4,588	880	7,419
Other deductions	45	71,340	90,071	73,080	90,610	74,880	91,806
Total deductions before adjustments	46	986,130	1,276,093	1,033,910	1,699,391	1,069,230	2,200,763
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,900,450	50,758,156	1,537,640	48,207,810	1,411,630	50,696,344
Canadian Forces personnel and police deduction	49	40	45	40	138	50	214
Security options deductions	50	130	441	140	322	180	348
Other payments deduction	51	824,040	6,350,660	396,760	2,757,768	202,650	1,626,285
Non-capital losses of other years	52	3,940	14,971	3,630	17,202	3,430	18,919
Net capital losses of other years	53	15,340	21,015	20,040	27,467	22,320	34,597
Capital gains deduction	54	580	2,939	500	3,666	580	5,184
Northern residents deductions	55	11,230	38,738	11,090	40,168	11,140	42,278
Additional deductions	56	17,460	86,766	15,680	82,822	11,630	67,106
Farming/fishing losses of prior years	57	590	2,840	620	3,266	620	3,681
Total deductions from net income	58	851,220	6,519,217	429,740	2,933,450	241,700	1,799,018
Taxable income assessed	59	1,874,490	44,255,628	1,525,100	45,283,206	1,405,480	48,903,953
Basic personal amount	60	1,900,080	29,754,100	1,537,250	24,082,803	1,411,230	22,121,024
Age amount	61	936,180	8,227,176	577,540	5,075,576	450,090	3,955,341
Spouse or common-law partner amount	62	157,890	1,557,427	141,880	1,449,868	126,090	1,305,631
Canada caregiver amount	63	18,670	111,084	17,590	103,300	18,000	106,995
Amount for an eligible dependant	64	48,320	729,980	46,760	704,897	46,630	701,285
Family caregiver amount for children under 18 years of age	65	6,290	19,091	6,130	18,322	6,240	18,353
CPP or QPP contributions through employment	66	764,080	767,798	818,510	1,012,207	863,520	1,275,841
CPP or QPP contributions on self-employment and other earnings	67	147,260	104,652	125,890	97,437	109,510	91,983
Employment insurance premiums	68	749,170	270,244	800,120	344,375	847,080	426,524
PPIP premiums paid	69	165,120	17,769	183,730	23,723	200,160	30,456
PPIP premiums payable on employment income	70	4,200	339	4,210	401	4,150	481
PPIP premiums payable on self-employment income	71	34,810	2,657	29,610	2,473	25,880	2,354
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,280	7,656	1,430	8,580	1,700	10,194
Canada employment amount	73	846,520	1,173,273	902,500	1,248,606	946,680	1,310,028
Home accessibility expenses	74	1,800	7,243	1,820	8,685	1,830	9,206
Home buyers' amount	75	3,480	26,448	4,750	36,245	6,160	46,996
Digital news subscription expenses	76	10,160	2,670	11,390	2,984	11,810	3,067
Pension income amount	77	546,660	991,654	482,820	936,974	408,100	799,846
Disability amount	78	100,890	993,871	84,000	827,212	70,930	699,472
Disability amount transferred from a dependant	79	12,650	167,466	13,230	171,875	14,250	183,484
Interest paid on student loans	80	9,070	4,108	11,940	5,197	15,060	6,973



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	240,210	1,415,174	203,290	1,573,957	176,530	1,537,375
Tuition, education, and textbook amounts transferred from a child	82	4,420	16,410	6,580	25,700	9,060	34,162
Amounts transferred from spouse or common-law partner	83	154,220	1,128,022	114,160	809,951	92,330	639,741
Medical expenses	84	445,990	1,183,856	446,780	1,296,989	416,470	1,226,096
Total tax credits on personal amounts	85	1,900,640	7,302,215	1,537,760	5,980,395	1,411,680	5,481,542
Allowable charitable donations and government gifts	86	130,930	91,676	183,010	154,102	200,330	201,930
Eligible cultural and ecological gifts	87	340	299	360	275	320	264
Total tax credit on donations and gifts	88	128,680	24,097	180,700	40,903	198,000	54,324
Total federal non-refundable tax credits	89	1,900,660	7,326,312	1,537,770	6,021,298	1,411,690	5,535,865
Federal dividend tax credit	90	78,560	28,605	119,840	55,440	129,990	66,192
Minimum tax carryover	91	1,660	1,252	2,310	2,229	2,700	3,497
Basic federal tax	92	727,500	646,233	986,690	1,245,193	1,118,660	1,979,486
Federal foreign tax credit	93	26,250	2,515	47,450	4,272	58,730	6,112
Federal political contribution tax credit	94	1,460	184	2,960	422	3,670	542
Investment tax credit	95	400	126	350	183	370	216
Labour-sponsored funds tax credit (provincially registered)	96	3,000	616	4,910	1,237	8,010	2,198
Alternative minimum tax payable	97	0	0	10	148	0	0
Net federal tax	98	808,480	818,407	1,050,890	1,378,042	1,149,430	2,042,591
CPP contributions on self-employment	99	109,360	186,788	94,110	173,603	82,200	163,247
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	433,570	687,614	441,750	471,573	276,320	225,428
Canada Training Credit (CTC)	102	32,780	12,152	33,160	12,500	32,690	12,362
Multigenerational home renovation tax credit (MHRTC)	103	130	242	100	204	100	168
Eligible educator school supply tax credit	104	970	124	1,250	161	1,460	184
Net provincial or territorial tax	105	825,960	333,190	921,520	572,840	947,350	907,156
Total tax payable	106	1,131,410	1,338,918	1,256,700	2,125,056	1,278,960	3,113,623



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Number of taxable returns	1	1,327,610	0	1,334,900	0	1,282,390	0
Number of non-taxable returns	2	74,410	0	45,800	0	30,480	0
Total number of returns	3	1,402,020	0	1,380,690	0	1,312,870	0
Employment income	4	927,890	33,195,422	947,010	38,351,172	945,110	42,914,032
Commissions (from employment)	5	24,920	167,599	24,810	202,557	24,720	234,270
Other employment income	6	102,120	493,059	112,190	524,736	113,340	519,885
Old age security (OAS) pension	7	425,570	3,667,484	394,970	3,403,677	340,680	2,929,230
CPP or QPP benefits	8	490,460	4,827,231	461,570	4,675,596	405,150	4,189,766
Other pensions and superannuation	9	375,460	6,305,266	362,370	7,336,626	322,240	7,712,313
Elected split-pension amount	10	124,030	1,648,741	115,150	1,624,590	86,750	1,341,070
Employment insurance and other benefits	11	207,410	2,041,210	203,550	1,974,076	185,480	1,763,766
Taxable amount of dividends from taxable Canadian corporations	12	158,900	1,016,954	172,000	1,295,386	170,210	1,305,401
Interest and other investment income	13	407,520	1,115,331	416,660	1,168,631	408,140	1,174,946
Net partnership income (limited or non-active partners only)	14	770	213	850	-28	890	222
Net rental income	15	69,720	222,060	71,110	215,668	71,280	211,023
Taxable capital gains	16	111,090	402,797	118,200	457,301	117,520	480,811
RRSP income	17	77,270	593,971	85,000	687,244	87,580	720,908
Other income	18	177,300	725,921	183,050	759,498	176,580	763,574
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	9,950	49,391	8,300	41,204	7,390	37,129
Net business income	20	105,530	1,465,565	97,420	1,386,711	87,740	1,295,630
Net professional income	21	14,780	222,443	14,450	230,796	13,660	229,142
Net commission income	22	13,630	126,952	13,180	122,759	12,260	123,667
Net farming income	23	12,130	51,314	12,130	63,756	11,330	66,127
Net fishing income	24	1,420	19,916	1,360	22,387	1,200	23,032
Workers' compensation benefits	25	43,320	538,293	42,290	515,898	40,180	497,602
Social assistance payments	26	36,250	310,704	24,030	199,541	16,900	138,370
Net federal supplements	27	77,550	363,624	51,990	234,645	36,210	165,596
Total income assessed	28	1,402,020	59,617,393	1,380,690	65,542,176	1,312,870	68,885,643
Registered pension plan (RPP) deduction	29	190,330	339,764	240,150	510,514	282,470	708,637
RRSP/PRPP deduction	30	185,060	524,396	229,850	693,301	272,420	893,143
FHSA deduction	31	34,210	187,751	38,690	218,430	43,370	251,874
Deduction for elected split-pension amount	32	82,950	511,245	99,180	654,075	102,010	801,728
Annual union, professional, or like dues	33	262,440	137,896	296,460	177,417	319,500	215,272
Child care expenses	34	77,580	291,947	82,720	318,793	84,120	333,226
Business investment loss	35	190	3,615	220	4,309	220	6,145
Moving expenses	36	5,350	13,276	4,730	13,443	4,260	14,152
Support payments made	37	1,000	6,348	1,160	7,556	1,240	8,222
Carrying charges and interest expenses	38	78,300	144,640	86,360	166,674	85,370	180,328
Deduction for CPP or QPP contributions on self-employment and other earnings	39	101,440	120,716	93,210	117,106	84,760	112,806
Deduction for CPP or QPP enhanced contributions on employment income	40	881,770	296,277	901,470	347,049	902,740	392,740



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,280	1,720	21,320	1,597	19,510	1,488
Exploration and development expenses	42	270	363	290	577	290	502
Other employment expenses	43	37,840	99,848	45,990	130,376	54,820	148,239
Clergy residence deduction	44	1,200	11,592	1,430	15,502	1,700	21,189
Other deductions	45	76,210	95,107	77,070	96,456	72,020	94,204
Total deductions before adjustments	46	1,089,680	2,787,530	1,119,480	3,473,861	1,107,650	4,184,736
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,401,760	56,836,278	1,380,450	62,083,223	1,312,650	64,708,130
Canadian Forces personnel and police deduction	49	80	549	80	471	150	1,224
Security options deductions	50	190	517	210	663	260	532
Other payments deduction	51	144,270	1,212,624	110,560	950,086	88,150	801,569
Non-capital losses of other years	52	2,900	17,507	2,610	17,779	2,230	18,461
Net capital losses of other years	53	24,490	39,609	26,750	45,203	27,490	47,988
Capital gains deduction	54	640	6,625	800	10,450	850	11,855
Northern residents deductions	55	11,440	45,529	11,130	45,475	10,730	44,416
Additional deductions	56	10,310	61,075	9,040	59,539	7,790	53,012
Farming/fishing losses of prior years	57	620	4,678	580	4,726	500	4,448
Total deductions from net income	58	186,820	1,389,127	155,320	1,134,936	132,890	984,053
Taxable income assessed	59	1,397,720	55,450,508	1,377,860	60,953,437	1,310,680	63,726,459
Basic personal amount	60	1,401,380	21,975,830	1,380,130	21,650,211	1,312,380	20,591,897
Age amount	61	438,260	3,849,574	407,780	3,449,380	353,330	2,789,382
Spouse or common-law partner amount	62	112,320	1,197,679	103,220	1,116,458	95,020	1,034,308
Canada caregiver amount	63	18,680	114,164	19,070	118,483	18,660	118,685
Amount for an eligible dependant	64	47,530	713,590	48,810	730,459	47,830	713,511
Family caregiver amount for children under 18 years of age	65	6,840	20,103	7,380	21,295	7,670	22,242
CPP or QPP contributions through employment	66	886,610	1,524,538	905,910	1,784,218	906,650	2,017,248
CPP or QPP contributions on self-employment and other earnings	67	98,280	88,055	89,910	85,203	81,420	81,887
Employment insurance premiums	68	872,830	502,318	892,680	579,056	891,910	645,979
PPIP premiums paid	69	217,690	38,130	234,120	46,849	242,890	54,621
PPIP premiums payable on employment income	70	4,070	549	4,250	662	4,360	772
PPIP premiums payable on self-employment income	71	23,410	2,215	21,400	2,056	19,600	1,915
Volunteer firefighters' amount/search and rescue volunteers' amount	72	1,920	11,502	2,170	12,990	2,390	14,334
Canada employment amount	73	977,130	1,345,078	1,000,690	1,374,402	994,310	1,370,449
Home accessibility expenses	74	2,090	11,177	2,080	11,448	1,990	11,373
Home buyers' amount	75	7,470	57,077	9,140	70,129	10,560	81,042
Digital news subscription expenses	76	14,270	3,636	15,960	4,063	16,580	4,152
Pension income amount	77	416,280	820,240	400,240	789,794	352,980	696,626
Disability amount	78	65,360	645,012	58,360	576,079	49,640	490,113
Disability amount transferred from a dependant	79	15,920	206,381	17,500	228,317	18,430	243,208
Interest paid on student loans	80	18,130	8,625	20,790	10,123	22,270	11,194



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	148,690	1,377,187	123,610	1,145,399	104,250	940,502
Tuition, education, and textbook amounts transferred from a child	82	11,310	43,674	13,780	53,615	15,880	60,801
Amounts transferred from spouse or common-law partner	83	77,490	520,314	65,350	423,466	52,990	346,611
Medical expenses	84	420,940	1,322,091	403,470	1,344,024	363,990	1,181,035
Total tax credits on personal amounts	85	1,401,710	5,459,925	1,380,430	5,344,345	1,312,650	5,028,688
Allowable charitable donations and government gifts	86	229,140	254,486	245,130	297,182	249,030	318,400
Eligible cultural and ecological gifts	87	350	746	330	1,298	340	881
Total tax credit on donations and gifts	88	226,820	69,035	242,870	81,183	246,970	87,127
Total federal non-refundable tax credits	89	1,401,720	5,528,959	1,380,440	5,425,527	1,312,660	5,115,814
Federal dividend tax credit	90	149,000	93,721	166,940	124,185	167,810	130,811
Minimum tax carryover	91	3,010	4,977	3,200	6,554	3,350	8,326
Basic federal tax	92	1,231,330	2,839,199	1,275,620	3,686,762	1,245,330	4,363,334
Federal foreign tax credit	93	69,300	7,822	79,740	10,312	81,530	11,987
Federal political contribution tax credit	94	4,840	758	5,650	902	6,080	1,013
Investment tax credit	95	370	306	460	397	420	415
Labour-sponsored funds tax credit (provincially registered)	96	11,970	3,548	17,380	5,612	23,660	8,552
Alternative minimum tax payable	97	0	0	0	0	10	123
Net federal tax	98	1,245,010	2,866,961	1,281,440	3,688,337	1,245,850	4,348,389
CPP contributions on self-employment	99	74,340	157,494	68,470	154,235	62,310	149,741
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	117,450	114,558	80,390	49,612	27,630	17,164
Canada Training Credit (CTC)	102	32,520	12,490	31,490	12,188	31,100	12,082
Multigenerational home renovation tax credit (MHRTC)	103	120	267	100	214	100	218
Eligible educator school supply tax credit	104	1,700	226	2,160	276	2,580	347
Net provincial or territorial tax	105	971,180	1,296,466	988,690	1,650,758	942,510	1,933,801
Total tax payable	106	1,327,610	4,321,629	1,334,900	5,494,194	1,282,390	6,432,755



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Number of taxable returns	1	1,285,700	0	2,113,930	0	1,733,850	0
Number of non-taxable returns	2	21,500	0	24,830	0	13,800	0
Total number of returns	3	1,307,190	0	2,138,760	0	1,747,640	0
Employment income	4	913,960	45,295,699	1,633,690	92,835,411	1,376,990	90,908,499
Commissions (from employment)	5	24,660	269,490	44,910	620,932	39,660	715,044
Other employment income	6	120,430	558,108	215,770	1,066,871	193,220	1,054,632
Old age security (OAS) pension	7	366,590	3,155,131	486,280	4,175,020	362,660	3,115,404
CPP or QPP benefits	8	432,630	4,497,730	587,660	6,356,078	440,790	4,922,021
Other pensions and superannuation	9	355,950	9,373,538	481,290	15,559,652	369,780	14,008,155
Elected split-pension amount	10	148,310	2,224,272	103,580	1,565,864	75,150	1,196,842
Employment insurance and other benefits	11	166,340	1,551,978	266,990	2,458,446	190,420	1,740,247
Taxable amount of dividends from taxable Canadian corporations	12	200,140	1,783,312	327,810	3,094,257	297,070	3,091,122
Interest and other investment income	13	444,540	1,340,695	730,190	2,311,821	632,520	2,155,084
Net partnership income (limited or non-active partners only)	14	1,070	264	1,970	2,247	1,920	1,562
Net rental income	15	75,860	226,620	136,180	384,616	125,670	356,208
Taxable capital gains	16	135,910	564,127	228,650	1,110,265	207,620	1,160,328
RRSP income	17	95,540	816,438	164,600	1,349,760	146,990	1,280,121
Other income	18	190,830	835,498	313,260	1,403,451	270,220	1,327,207
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	6,590	32,821	9,820	51,426	6,550	35,978
Net business income	20	84,270	1,254,217	136,250	2,203,665	108,420	1,922,874
Net professional income	21	13,650	236,687	24,450	473,190	22,140	477,142
Net commission income	22	11,820	124,504	19,690	236,038	15,460	226,554
Net farming income	23	12,740	93,571	19,450	118,004	16,420	105,775
Net fishing income	24	1,210	28,532	2,480	74,014	2,120	76,767
Workers' compensation benefits	25	37,170	480,675	60,990	821,797	44,100	638,584
Social assistance payments	26	12,350	102,376	15,010	130,396	7,970	69,808
Net federal supplements	27	25,470	114,762	30,360	126,560	16,010	63,789
Total income assessed	28	1,307,190	75,007,633	2,138,760	138,619,466	1,747,640	130,732,199
Registered pension plan (RPP) deduction	29	307,640	890,530	634,950	2,259,298	596,930	2,613,387
RRSP/PRPP deduction	30	301,120	1,076,481	622,780	2,618,626	593,560	2,999,453
FHSA deduction	31	45,750	274,636	94,400	598,848	91,070	611,199
Deduction for elected split-pension amount	32	104,310	915,038	187,710	2,159,830	149,840	2,211,841
Annual union, professional, or like dues	33	330,170	245,046	640,310	550,398	570,190	571,832
Child care expenses	34	79,060	319,679	140,890	598,380	117,190	521,883
Business investment loss	35	220	4,749	420	9,485	420	9,882
Moving expenses	36	3,840	14,168	6,420	27,574	5,300	27,818
Support payments made	37	1,280	8,891	2,690	20,282	2,750	21,489
Carrying charges and interest expenses	38	98,930	206,892	168,960	429,987	152,420	431,012
Deduction for CPP or QPP contributions on self-employment and other earnings	39	80,720	111,956	134,640	202,950	91,940	177,291
Deduction for CPP or QPP enhanced contributions on employment income	40	869,240	417,440	1,563,930	870,267	1,320,740	942,431



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	18,420	1,414	30,660	2,517	25,290	2,320
Exploration and development expenses	42	360	448	770	2,077	820	1,705
Other employment expenses	43	61,250	165,039	134,100	368,642	137,350	392,197
Clergy residence deduction	44	1,800	24,154	3,600	55,623	3,380	61,248
Other deductions	45	68,680	89,417	109,110	160,439	80,590	137,784
Total deductions before adjustments	46	1,084,460	4,766,496	1,904,640	10,936,055	1,588,330	11,735,869
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,307,000	70,249,436	2,138,450	127,692,356	1,747,390	119,002,954
Canadian Forces personnel and police deduction	49	230	2,603	790	11,794	1,740	37,208
Security options deductions	50	280	638	630	1,576	680	1,973
Other payments deduction	51	71,410	697,814	102,220	1,078,753	65,840	772,182
Non-capital losses of other years	52	1,890	15,041	3,060	28,707	2,210	24,342
Net capital losses of other years	53	31,620	54,823	55,290	109,597	50,870	112,391
Capital gains deduction	54	930	14,050	1,940	38,199	2,120	52,303
Northern residents deductions	55	10,700	44,831	20,370	89,378	18,290	83,491
Additional deductions	56	7,630	49,869	11,010	72,816	8,380	58,796
Farming/fishing losses of prior years	57	480	4,445	870	8,794	720	6,986
Total deductions from net income	58	120,550	884,886	188,790	1,440,454	145,390	1,150,748
Taxable income assessed	59	1,305,480	69,366,728	2,136,540	126,255,199	1,746,530	117,854,752
Basic personal amount	60	1,306,770	20,505,997	2,138,020	33,551,713	1,747,070	27,418,744
Age amount	61	380,520	2,764,609	509,800	3,304,582	383,380	2,016,810
Spouse or common-law partner amount	62	86,740	951,109	149,060	1,642,468	120,830	1,337,805
Canada caregiver amount	63	17,600	115,501	29,710	196,956	23,720	159,076
Amount for an eligible dependant	64	44,140	655,774	74,800	1,107,751	58,500	863,236
Family caregiver amount for children under 18 years of age	65	7,850	22,852	14,500	41,997	13,040	38,014
CPP or QPP contributions through employment	66	873,000	2,140,037	1,569,280	4,397,439	1,324,750	4,039,915
CPP or QPP contributions on self-employment and other earnings	67	77,270	81,097	126,850	146,163	76,530	118,101
Employment insurance premiums	68	863,260	684,645	1,543,330	1,366,362	1,299,310	1,204,432
PPIP premiums paid	69	233,320	57,216	412,080	116,005	340,230	111,607
PPIP premiums payable on employment income	70	4,530	882	9,870	2,285	11,070	3,079
PPIP premiums payable on self-employment income	71	18,520	1,821	30,840	3,241	25,470	2,987
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,570	15,444	5,150	30,894	5,160	30,954
Canada employment amount	73	963,330	1,325,305	1,702,060	2,363,833	1,428,850	1,993,231
Home accessibility expenses	74	2,030	12,046	3,320	20,525	2,720	18,191
Home buyers' amount	75	11,270	87,117	23,190	180,855	22,880	179,658
Digital news subscription expenses	76	20,520	5,068	34,490	8,549	33,260	8,327
Pension income amount	77	398,200	788,197	526,160	1,038,797	401,540	792,377
Disability amount	78	47,370	467,596	67,000	661,420	49,360	487,303
Disability amount transferred from a dependant	79	18,660	248,476	34,460	467,200	30,440	420,377
Interest paid on student loans	80	22,330	11,740	42,210	23,803	37,000	22,770



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	88,220	766,415	137,790	1,152,288	102,360	837,729
Tuition, education, and textbook amounts transferred from a child	82	17,330	66,773	35,590	138,498	34,660	134,561
Amounts transferred from spouse or common-law partner	83	42,440	285,632	62,910	429,848	45,010	302,026
Medical expenses	84	371,570	1,356,288	501,280	1,790,032	350,880	1,308,318
Total tax credits on personal amounts	85	1,306,970	5,012,770	2,138,420	8,127,719	1,747,390	6,577,654
Allowable charitable donations and government gifts	86	262,650	354,021	467,490	667,372	417,890	643,357
Eligible cultural and ecological gifts	87	300	312	580	1,153	460	903
Total tax credit on donations and gifts	88	260,650	96,957	463,710	183,573	414,800	177,607
Total federal non-refundable tax credits	89	1,306,980	5,109,727	2,138,430	8,311,292	1,747,400	6,755,261
Federal dividend tax credit	90	199,480	180,671	328,790	326,236	299,140	333,765
Minimum tax carryover	91	3,530	10,035	6,400	22,903	6,220	27,060
Basic federal tax	92	1,260,510	5,190,466	2,088,130	10,885,058	1,721,220	11,764,780
Federal foreign tax credit	93	97,810	15,215	166,730	33,828	154,610	40,161
Federal political contribution tax credit	94	7,350	1,271	12,820	2,299	12,210	2,293
Investment tax credit	95	460	477	720	956	640	1,019
Labour-sponsored funds tax credit (provincially registered)	96	25,970	10,267	55,140	24,270	50,910	24,594
Alternative minimum tax payable	97	0	0	20	254	20	182
Net federal tax	98	1,259,440	5,167,016	2,085,500	10,828,758	1,718,720	11,700,234
CPP contributions on self-employment	99	59,770	150,452	100,010	273,045	68,880	230,548
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	9,790	7,802	7,820	7,294	2,800	3,224
Canada Training Credit (CTC)	102	30,260	11,797	55,180	21,288	49,210	19,027
Multigenerational home renovation tax credit (MHRTC)	103	110	320	200	493	180	578
Eligible educator school supply tax credit	104	3,010	398	7,360	1,000	8,120	1,144
Net provincial or territorial tax	105	947,070	2,304,490	1,570,250	4,683,945	1,302,900	4,943,574
Total tax payable	106	1,285,700	7,622,820	2,113,930	15,787,577	1,733,850	16,876,455



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Number of taxable returns	1	1,432,720	0	1,218,140	0	3,213,080	0
Number of non-taxable returns	2	8,460	0	5,010	0	10,050	0
Total number of returns	3	1,441,180	0	1,223,150	0	3,223,120	0
Employment income	4	1,156,610	86,997,043	974,590	82,082,181	2,744,830	294,737,188
Commissions (from employment)	5	34,040	784,033	28,980	798,639	87,990	3,660,585
Other employment income	6	173,770	956,781	158,720	796,816	491,630	2,444,565
Old age security (OAS) pension	7	279,090	2,404,812	245,160	2,129,396	422,750	3,688,515
CPP or QPP benefits	8	337,450	3,875,714	288,900	3,370,324	532,900	6,416,877
Other pensions and superannuation	9	289,490	12,271,869	256,590	11,549,284	490,230	25,587,104
Elected split-pension amount	10	59,170	1,010,530	83,080	1,477,403	110,500	1,832,660
Employment insurance and other benefits	11	136,270	1,185,047	97,020	797,684	189,860	1,487,830
Taxable amount of dividends from taxable Canadian corporations	12	275,770	3,585,376	269,290	3,921,990	804,700	15,813,855
Interest and other investment income	13	550,950	2,024,890	502,360	2,094,488	1,365,240	6,893,829
Net partnership income (limited or non-active partners only)	14	1,940	3,037	2,270	3,644	8,290	30,951
Net rental income	15	116,160	325,508	110,640	325,540	361,720	1,105,752
Taxable capital gains	16	189,940	1,202,268	188,640	1,365,648	564,480	5,696,623
RRSP income	17	128,200	1,227,239	111,290	1,180,996	299,820	3,578,276
Other income	18	234,260	1,213,520	219,360	1,151,745	621,160	4,488,807
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,430	22,189	3,190	18,148	6,450	40,572
Net business income	20	87,640	1,671,877	72,230	1,491,122	191,050	4,886,021
Net professional income	21	20,430	490,123	18,570	471,626	60,520	2,153,484
Net commission income	22	12,410	215,092	10,420	203,619	27,660	791,241
Net farming income	23	14,180	105,198	13,280	116,245	34,350	365,836
Net fishing income	24	1,630	68,584	1,230	59,296	2,930	190,394
Workers' compensation benefits	25	32,130	476,815	23,820	353,864	52,520	832,784
Social assistance payments	26	4,310	35,169	2,700	21,984	4,270	34,805
Net federal supplements	27	9,470	37,319	6,140	23,524	10,270	39,677
Total income assessed	28	1,441,180	122,264,313	1,223,150	115,872,340	3,223,120	387,031,078
Registered pension plan (RPP) deduction	29	544,100	2,876,744	484,680	2,994,557	1,478,390	12,369,772
RRSP/PRPP deduction	30	541,850	3,198,540	488,410	3,277,601	1,566,200	14,569,619
FHSA deduction	31	80,490	561,965	63,700	459,443	148,390	1,121,895
Deduction for elected split-pension amount	32	115,810	2,000,166	93,890	1,582,915	220,810	4,459,310
Annual union, professional, or like dues	33	501,170	575,884	441,570	563,337	1,280,540	1,919,032
Child care expenses	34	96,250	442,497	78,510	366,040	191,470	945,375
Business investment loss	35	370	7,853	340	10,641	1,250	36,490
Moving expenses	36	4,500	28,084	3,560	27,124	8,750	100,359
Support payments made	37	2,850	25,490	2,850	25,060	12,550	151,019
Carrying charges and interest expenses	38	139,660	435,187	140,000	462,618	411,750	1,877,519
Deduction for CPP or QPP contributions on self-employment and other earnings	39	56,300	138,892	40,380	110,115	100,110	309,979
Deduction for CPP or QPP enhanced contributions on employment income	40	1,110,410	854,674	932,900	733,245	2,655,510	2,130,574



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	20,440	2,052	15,120	1,801	25,910	5,046
Exploration and development expenses	42	810	2,165	1,040	3,173	3,990	19,936
Other employment expenses	43	130,810	387,212	118,850	360,534	379,190	1,180,643
Clergy residence deduction	44	2,830	58,289	2,190	49,104	4,130	101,835
Other deductions	45	58,240	116,808	44,450	104,529	102,710	401,354
Total deductions before adjustments	46	1,323,000	11,713,277	1,122,080	11,132,403	3,077,690	41,701,420
Social benefits repayment	47	31,180	28,884	136,210	115,185	402,770	1,193,931
Net income	48	1,441,000	110,528,463	1,223,020	104,631,187	3,222,740	344,154,466
Canadian Forces personnel and police deduction	49	2,760	58,994	1,960	45,579	3,040	79,219
Security options deductions	50	780	2,308	810	2,856	4,460	23,613
Other payments deduction	51	44,580	549,304	31,770	399,333	65,040	905,637
Non-capital losses of other years	52	1,650	20,066	1,310	16,659	3,080	52,245
Net capital losses of other years	53	47,550	114,610	48,020	122,606	148,210	480,764
Capital gains deduction	54	2,270	68,204	2,620	92,899	8,170	360,682
Northern residents deductions	55	16,950	80,729	15,810	77,151	55,450	294,077
Additional deductions	56	6,460	51,717	6,120	47,125	13,860	154,546
Farming/fishing losses of prior years	57	630	6,971	520	6,700	1,510	22,836
Total deductions from net income	58	119,210	953,791	104,970	811,977	292,250	2,379,543
Taxable income assessed	59	1,440,580	109,578,289	1,222,710	103,822,093	3,221,940	341,782,428
Basic personal amount	60	1,440,700	22,611,262	1,222,720	19,191,313	3,221,740	50,564,111
Age amount	61	297,770	1,175,955	263,040	665,811	236,090	476,353
Spouse or common-law partner amount	62	102,360	1,144,680	87,140	987,893	259,630	2,998,011
Canada caregiver amount	63	19,350	131,028	16,080	110,679	46,370	325,211
Amount for an eligible dependant	64	46,210	679,939	37,780	554,933	102,310	1,495,043
Family caregiver amount for children under 18 years of age	65	11,280	32,952	10,190	29,828	32,440	94,038
CPP or QPP contributions through employment	66	1,113,250	3,468,508	935,180	2,940,687	2,659,350	8,456,892
CPP or QPP contributions on self-employment and other earnings	67	49,810	91,817	36,750	72,931	93,100	205,695
Employment insurance premiums	68	1,089,690	1,030,107	913,390	872,738	2,564,310	2,501,963
PPIP premiums paid	69	277,910	103,985	227,000	94,429	563,110	245,829
PPIP premiums payable on employment income	70	10,810	3,464	9,340	3,378	29,660	11,871
PPIP premiums payable on self-employment income	71	20,590	2,642	15,220	2,319	25,970	6,492
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,620	27,714	3,970	23,844	11,430	68,604
Canada employment amount	73	1,196,870	1,674,302	1,007,740	1,410,102	2,814,140	3,966,726
Home accessibility expenses	74	2,240	15,115	1,930	13,937	4,350	33,814
Home buyers' amount	75	20,710	165,602	16,930	138,626	42,230	355,893
Digital news subscription expenses	76	30,520	7,688	30,680	7,834	89,840	23,088
Pension income amount	77	313,950	619,062	279,760	552,673	549,120	1,081,481
Disability amount	78	37,430	369,496	29,150	287,787	58,560	578,175
Disability amount transferred from a dependant	79	26,090	364,484	23,160	326,737	72,020	1,025,698
Interest paid on student loans	80	30,970	19,285	22,870	14,145	44,620	29,501



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	75,420	621,523	55,000	393,847	123,470	740,412
Tuition, education, and textbook amounts transferred from a child	82	33,310	129,883	32,890	129,623	138,610	569,921
Amounts transferred from spouse or common-law partner	83	34,830	229,462	26,870	173,767	68,570	431,496
Medical expenses	84	253,270	1,016,594	189,270	858,727	395,460	1,910,082
Total tax credits on personal amounts	85	1,440,930	5,360,660	1,222,940	4,478,939	3,222,470	11,729,883
Allowable charitable donations and government gifts	86	366,700	608,565	337,690	613,730	1,021,160	2,012,988
Eligible cultural and ecological gifts	87	380	873	320	1,521	850	5,268
Total tax credit on donations and gifts	88	364,630	168,577	336,210	170,818	1,017,780	562,043
Total federal non-refundable tax credits	89	1,440,940	5,529,237	1,222,940	4,649,757	3,222,480	12,291,926
Federal dividend tax credit	90	278,130	385,825	271,520	429,721	811,650	1,747,779
Minimum tax carryover	91	6,040	29,260	6,570	34,958	22,680	127,280
Basic federal tax	92	1,424,910	12,134,270	1,212,970	12,440,287	3,204,300	46,770,404
Federal foreign tax credit	93	142,400	44,564	145,020	54,065	436,780	279,203
Federal political contribution tax credit	94	11,540	2,250	11,500	2,341	32,890	7,111
Investment tax credit	95	630	1,247	650	1,459	2,520	7,570
Labour-sponsored funds tax credit (provincially registered)	96	46,070	23,471	41,820	22,041	110,350	62,203
Alternative minimum tax payable	97	20	157	40	286	310	2,259
Net federal tax	98	1,422,710	12,066,472	1,210,790	12,363,989	3,196,970	46,430,290
CPP contributions on self-employment	99	42,730	181,079	30,750	143,475	76,470	401,839
Social Benefits repayment	100	31,180	28,884	136,210	115,185	402,770	1,193,931
Canada workers benefit (CWB)	101	1,440	1,807	850	1,112	1,330	1,889
Canada Training Credit (CTC)	102	41,090	16,042	32,930	13,017	81,990	33,369
Multigenerational home renovation tax credit (MHRTC)	103	180	565	130	479	450	1,802
Eligible educator school supply tax credit	104	8,950	1,265	10,610	1,493	42,920	6,231
Net provincial or territorial tax	105	1,088,770	5,043,625	935,980	5,105,829	2,539,020	19,785,286
Total tax payable	106	1,432,720	17,321,951	1,218,140	17,730,404	3,213,080	67,817,822



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Number of taxable returns	1	1,398,600	0	621,540	0
Number of non-taxable returns	2	5,030	0	1,970	0
Total number of returns	3	1,403,640	0	623,510	0
Employment income	4	1,164,710	180,550,421	461,970	150,989,708
Commissions (from employment)	5	63,150	4,879,664	43,000	12,166,631
Other employment income	6	196,910	2,155,308	77,960	3,161,580
Old age security (OAS) pension	7	174,260	1,534,423	105,480	912,082
CPP or QPP benefits	8	229,690	2,840,085	141,010	1,766,739
Other pensions and superannuation	9	217,750	13,377,942	122,670	11,470,209
Elected split-pension amount	10	47,850	876,221	18,220	301,052
Employment insurance and other benefits	11	49,200	377,881	10,130	89,046
Taxable amount of dividends from taxable Canadian corporations	12	547,580	21,067,052	381,370	60,186,042
Interest and other investment income	13	713,330	6,514,485	420,390	14,605,202
Net partnership income (limited or non-active partners only)	14	9,630	75,721	19,110	349,446
Net rental income	15	214,290	970,710	113,750	1,797,886
Taxable capital gains	16	393,810	8,116,485	300,620	41,482,484
RRSP income	17	127,390	2,843,851	45,240	4,091,338
Other income	18	373,600	5,270,318	256,690	12,525,065
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,760	14,179	560	7,711
Net business income	20	85,750	3,733,478	38,740	3,948,083
Net professional income	21	43,190	3,440,141	39,800	11,113,757
Net commission income	22	13,050	783,071	5,940	949,574
Net farming income	23	19,700	313,614	13,150	337,967
Net fishing income	24	1,460	152,504	510	73,355
Workers' compensation benefits	25	15,410	435,619	2,520	117,927
Social assistance payments	26	1,400	12,322	810	8,987
Net federal supplements	27	4,590	18,179	3,300	12,979
Total income assessed	28	1,403,640	260,554,339	623,510	332,708,499
Registered pension plan (RPP) deduction	29	490,920	5,223,617	117,580	1,487,677
RRSP/PRPP deduction	30	822,490	14,720,895	363,090	13,517,494
FHSA deduction	31	49,460	399,398	14,400	121,983
Deduction for elected split-pension amount	32	93,030	2,361,062	46,550	1,408,012
Annual union, professional, or like dues	33	373,660	616,718	78,380	138,800
Child care expenses	34	55,840	325,796	16,200	110,772
Business investment loss	35	850	31,824	610	44,303
Moving expenses	36	3,720	64,637	1,310	35,437
Support payments made	37	10,650	223,073	8,850	609,366
Carrying charges and interest expenses	38	294,600	2,087,986	247,210	4,887,352
Deduction for CPP or QPP contributions on self-employment and other earnings	39	57,010	201,803	41,140	161,730
Deduction for CPP or QPP enhanced contributions on employment income	40	1,117,720	901,474	424,880	339,304



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	13,990	3,712	11,700	3,474
Exploration and development expenses	42	4,850	44,232	12,350	723,844
Other employment expenses	43	195,330	891,144	81,040	839,191
Clergy residence deduction	44	1,130	31,472	200	7,188
Other deductions	45	47,630	614,697	32,190	2,334,079
Total deductions before adjustments	46	1,340,330	28,744,555	586,180	26,770,945
Social benefits repayment	47	185,210	1,351,076	103,830	886,075
Net income	48	1,403,360	230,512,664	623,280	305,097,780
Canadian Forces personnel and police deduction	49	580	20,303	90	2,509
Security options deductions	50	9,550	94,175	17,500	3,150,700
Other payments deduction	51	18,740	457,754	4,010	130,261
Non-capital losses of other years	52	1,490	42,917	1,090	167,949
Net capital losses of other years	53	111,810	597,155	91,230	1,409,262
Capital gains deduction	54	11,260	975,596	26,390	7,827,720
Northern residents deductions	55	35,080	206,561	10,440	56,190
Additional deductions	56	8,690	200,969	5,490	528,155
Farming/fishing losses of prior years	57	900	17,953	700	37,950
Total deductions from net income	58	188,730	2,624,691	143,660	13,560,821
Taxable income assessed	59	1,402,740	227,895,963	622,770	291,632,234
Basic personal amount	60	1,402,450	21,743,272	621,820	8,854,622
Age amount	61	12,440	41,851	4,380	22,732
Spouse or common-law partner amount	62	135,630	1,582,372	62,880	693,599
Canada caregiver amount	63	22,220	161,596	9,210	68,584
Amount for an eligible dependant	64	34,060	488,402	10,520	138,301
Family caregiver amount for children under 18 years of age	65	14,960	43,208	5,860	16,835
CPP or QPP contributions through employment	66	1,119,140	3,555,156	425,750	1,338,403
CPP or QPP contributions on self-employment and other earnings	67	54,270	134,069	39,960	107,547
Employment insurance premiums	68	1,023,550	1,010,734	346,490	338,220
PPIP premiums paid	69	189,340	83,008	71,310	30,288
PPIP premiums payable on employment income	70	14,280	5,989	4,060	1,702
PPIP premiums payable on self-employment income	71	14,010	4,776	11,710	4,469
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,650	27,876	770	4,644
Canada employment amount	73	1,195,680	1,687,719	477,160	671,998
Home accessibility expenses	74	1,990	17,747	1,040	10,501
Home buyers' amount	75	13,830	122,304	3,700	33,791
Digital news subscription expenses	76	57,910	16,058	39,770	12,347
Pension income amount	77	243,370	477,440	133,070	260,289
Disability amount	78	22,600	223,168	10,360	102,277
Disability amount transferred from a dependant	79	34,060	480,018	13,440	181,453
Interest paid on student loans	80	10,850	8,905	3,160	3,430



Individual Income Tax Return Statistics (2024 Tax Year)
Table 2: Tax return line items by income ranges (Canada)

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Tuition, education, and textbook amounts	81	35,120	261,837	9,770	89,897
Tuition, education, and textbook amounts transferred from a child	82	90,310	410,486	55,580	280,197
Amounts transferred from spouse or common-law partner	83	30,580	188,648	12,640	78,193
Medical expenses	84	176,840	1,131,620	108,220	1,174,106
Total tax credits on personal amounts	85	1,403,060	5,086,478	622,760	2,177,836
Allowable charitable donations and government gifts	86	551,430	1,668,002	321,470	5,321,003
Eligible cultural and ecological gifts	87	410	5,880	240	68,149
Total tax credit on donations and gifts	88	550,440	472,107	321,160	1,742,514
Total federal non-refundable tax credits	89	1,403,070	5,558,585	622,800	3,920,350
Federal dividend tax credit	90	548,770	2,390,256	358,770	7,040,088
Minimum tax carryover	91	19,830	129,059	8,620	65,381
Basic federal tax	92	1,394,840	38,730,114	619,600	71,625,966
Federal foreign tax credit	93	315,640	452,362	248,970	1,396,903
Federal political contribution tax credit	94	21,990	5,782	17,540	6,334
Investment tax credit	95	2,860	13,648	6,460	130,425
Labour-sponsored funds tax credit (provincially registered)	96	31,050	19,091	6,120	3,912
Alternative minimum tax payable	97	3,600	18,614	33,540	1,486,773
Net federal tax	98	1,389,590	38,258,378	617,120	70,173,606
CPP contributions on self-employment	99	43,100	252,083	29,980	191,624
Social Benefits repayment	100	185,210	1,351,076	103,830	886,075
Canada workers benefit (CWB)	101	380	625	180	268
Canada Training Credit (CTC)	102	21,340	8,763	2,610	903
Multigenerational home renovation tax credit (MHRTC)	103	220	1,015	100	568
Eligible educator school supply tax credit	104	2,650	429	160	25
Net provincial or territorial tax	105	1,154,500	17,964,316	516,470	34,467,872
Total tax payable	106	1,398,600	57,828,875	621,540	105,719,930

Notes:

1. Data are as of November 30, 2025 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. Province or territory of residence refers to the province or territory in which the tax filer resided on December 31, 2024, as indicated on their individual income tax and benefit return.