



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

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	3,086,890	0	13,870	0	31,610	0
Number of non-taxable returns	2	1,271,520	0	340,820	0	119,010	0
Total number of returns	3	4,358,410	0	354,690	0	150,620	0
Employment income	4	2,615,340	171,286,355	77,520	213,356	83,200	548,597
Commissions (from employment)	5	85,840	3,875,555	820	817	1,350	1,759
Other employment income	6	253,950	2,691,901	4,780	9,627	5,300	20,711
Old age security (OAS) pension	7	1,021,390	8,274,273	4,200	10,994	7,740	30,057
CPP or QPP benefits	8	1,170,260	10,791,061	14,710	32,102	16,410	67,948
Other pensions and superannuation	9	751,460	20,127,696	2,950	10,003	5,040	26,695
Elected split-pension amount	10	202,080	2,659,211	960	2,940	1,400	6,152
Employment insurance and other benefits	11	299,630	2,560,694	4,000	11,309	5,320	29,580
Taxable amount of dividends from taxable Canadian corporations	12	702,450	22,741,989	7,460	17,253	5,630	8,513
Interest and other investment income	13	1,412,610	10,141,098	51,570	59,425	28,800	62,163
Net partnership income (limited or non-active partners only)	14	9,500	68,674	160	-10,606	50	-111
Net rental income	15	377,300	1,706,027	12,420	-172,153	8,060	13,753
Taxable capital gains	16	535,580	11,453,914	8,570	13,185	6,550	13,720
RRSP income	17	235,130	2,919,915	4,680	9,942	3,300	11,413
Other income	18	644,750	5,018,618	15,330	22,047	17,390	64,521
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	34,880	137,050	3,170	6,055	3,130	10,803
Net business income	20	385,910	7,234,447	22,950	-94,463	21,650	113,058
Net professional income	21	81,690	2,984,367	3,920	-3,112	3,650	16,747
Net commission income	22	52,200	839,039	3,590	-620	2,790	11,815
Net farming income	23	25,070	-43,080	1,600	-36,547	690	-2,000
Net fishing income	24	2,890	61,794	90	-803	70	9
Workers' compensation benefits	25	107,280	1,432,346	820	2,611	1,120	4,792
Social assistance payments	26	278,900	2,726,555	4,650	13,072	8,840	56,935
Net federal supplements	27	387,250	2,810,985	2,590	6,813	4,860	17,785
Total income assessed	28	4,185,400	294,731,038	181,690	123,993	150,620	1,137,136
Registered pension plan (RPP) deduction	29	670,970	3,948,482	2,480	4,235	2,000	1,434
RRSP/PRPP deduction	30	843,580	8,481,734	2,480	5,076	1,910	4,008
FHSA deduction	31	124,570	834,490	940	3,185	700	2,978
Deduction for elected split-pension amount	32	202,240	2,659,793	50	99	150	235
Annual union, professional, or like dues	33	806,220	915,978	11,290	1,954	12,710	2,355
Child care expenses	34	127,590	597,798	2,970	4,522	2,890	7,071
Business investment loss	35	880	30,768	30	1,583	10	97
Moving expenses	36	15,650	92,673	310	526	420	715
Support payments made	37	7,880	178,601	50	607	20	90
Carrying charges and interest expenses	38	485,140	2,354,881	3,900	7,830	3,120	4,370
Deduction for CPP or QPP contributions on self-employment and other earnings	39	336,320	461,092	6,020	796	23,120	5,404
Deduction for CPP or QPP enhanced contributions on employment income	40	2,402,770	1,239,090	29,780	5,473	64,370	2,865



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	4,060	122,655	0	0	0	0
Other employment expenses	43	204,480	780,727	440	1,177	510	1,078
Clergy residence deduction	44	4,380	78,846	10	23	10	25
Other deductions	45	168,610	545,162	6,000	6,497	3,700	3,767
Total deductions before adjustments	46	3,122,360	23,325,801	56,370	43,655	91,400	36,574
Social benefits repayment	47	134,750	605,156	0	0	0	0
Net income	48	4,166,760	271,143,413	165,040	364,210	149,980	1,103,697
Canadian Forces personnel and police deduction	49	1,070	19,416	0	0	0	0
Security options deductions	50	5,330	574,178	20	24	10	13
Other payments deduction	51	659,860	6,966,306	7,820	22,496	14,390	79,512
Non-capital losses of other years	52	8,530	114,642	160	689	130	378
Net capital losses of other years	53	135,720	769,420	400	616	460	931
Capital gains deduction	54	6,080	893,513	0	0	0	0
Northern residents deductions	55	34,140	130,911	310	165	310	442
Additional deductions	56	29,950	189,452	330	8,972	380	3,073
Farming/fishing losses of prior years	57	1,120	18,090	0	0	0	0
Total deductions from net income	58	854,650	9,725,385	8,940	33,084	15,460	84,462
Taxable income assessed	59	4,071,970	261,459,327	160,450	346,557	143,310	1,022,544
Basic personal amount	60	4,358,360	67,634,705	354,660	5,236,665	150,620	2,282,671
Age amount	61	1,016,500	7,652,043	23,900	202,639	13,900	120,439
Spouse or common-law partner amount	62	320,480	3,478,117	20,410	267,678	10,390	122,585
Canada caregiver amount	63	46,200	311,165	680	4,791	300	2,140
Amount for an eligible dependant	64	105,620	1,577,784	7,260	109,847	2,640	39,801
Family caregiver amount for children under 18 years of age	65	26,020	76,938	1,320	4,056	390	1,169
CPP or QPP contributions through employment	66	2,444,850	5,369,912	50,300	27,769	67,310	17,728
CPP or QPP contributions on self-employment and other earnings	67	323,250	321,289	5,890	595	22,850	4,135
Employment insurance premiums	68	2,377,060	1,755,911	54,640	11,481	75,710	9,473
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	7,540	45,228	140	810	70	420
Canada employment amount	73	2,696,980	3,767,123	80,350	96,068	85,620	119,177
Home accessibility expenses	74	3,920	29,136	10	97	10	54
Home buyers' amount	75	24,120	195,240	150	1,190	90	729
Digital news subscription expenses	76	55,860	15,968	990	332	420	125
Pension income amount	77	834,690	1,612,998	3,510	5,209	5,770	10,318
Disability amount	78	171,710	1,699,465	7,640	79,333	3,960	40,053
Disability amount transferred from a dependant	79	56,390	786,691	1,750	26,715	560	7,875
Interest paid on student loans	80	9,560	7,406	90	143	20	14



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Tuition, education, and textbook amounts	81	305,480	2,380,446	60	66	180	288
Tuition, education, and textbook amounts transferred from a child	82	59,880	272,317	50	173	20	76
Amounts transferred from spouse or common-law partner	83	214,480	1,525,131	13,410	106,458	6,050	47,404
Medical expenses	84	602,800	2,643,468	16,330	22,069	9,470	14,920
Total tax credits on personal amounts	85	4,358,380	15,474,646	354,670	930,683	150,620	426,270
Allowable charitable donations and government gifts	86	661,860	2,318,593	480	222	580	444
Eligible cultural and ecological gifts	87	630	6,382	0	0	0	0
Total tax credit on donations and gifts	88	659,260	691,621	480	57	570	118
Total federal non-refundable tax credits	89	4,358,380	16,166,267	354,670	930,740	150,620	426,388
Federal dividend tax credit	90	637,320	2,544,000	1,290	1	740	2
Minimum tax carryover	91	15,070	66,754	0	0	0	0
Basic federal tax	92	2,849,360	33,596,236	540	306	1,960	629
Federal foreign tax credit	93	371,530	512,271	30	4	70	17
Federal political contribution tax credit	94	26,600	6,170	0	0	0	0
Investment tax credit	95	1,760	20,545	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	8	0	0	0	0
Alternative minimum tax payable	97	7,510	297,158	0	0	0	0
Net federal tax	98	2,957,720	33,200,429	9,590	5,663	17,470	11,086
CPP contributions on self-employment	99	315,100	775,594	4,960	1,347	20,550	9,134
Social Benefits repayment	100	134,750	605,156	0	0	0	0
Canada workers benefit (CWB)	101	408,180	542,075	19,010	19,376	32,420	42,091
Canada Training Credit (CTC)	102	97,700	39,914	4,350	1,749	2,700	1,055
Multigenerational home renovation tax credit (MHRTC)	103	290	1,096	0	0	0	0
Eligible educator school supply tax credit	104	11,140	1,584	70	11	50	7
Net provincial or territorial tax	105	2,762,250	15,855,581	660	120	1,550	253
Total tax payable	106	3,086,890	50,439,099	13,870	7,140	31,610	20,500



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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	40,850	0	61,340	0	91,590	0
Number of non-taxable returns	2	144,280	0	215,770	0	189,350	0
Total number of returns	3	185,130	0	277,100	0	280,940	0
Employment income	4	93,310	977,274	102,430	1,430,051	107,810	1,905,906
Commissions (from employment)	5	1,840	3,313	2,230	5,408	2,640	7,851
Other employment income	6	6,830	35,486	8,260	44,597	9,560	56,939
Old age security (OAS) pension	7	20,870	127,987	70,150	423,454	128,200	909,832
CPP or QPP benefits	8	33,460	180,648	81,970	427,208	125,430	687,691
Other pensions and superannuation	9	7,260	47,465	14,970	74,659	31,350	152,882
Elected split-pension amount	10	3,050	16,882	6,570	42,295	10,700	83,537
Employment insurance and other benefits	11	8,490	63,758	12,770	109,605	16,810	165,131
Taxable amount of dividends from taxable Canadian corporations	12	7,460	16,709	11,870	28,077	17,860	51,397
Interest and other investment income	13	35,060	84,457	49,580	114,739	61,440	153,002
Net partnership income (limited or non-active partners only)	14	70	-123	90	50	120	-103
Net rental income	15	9,860	33,430	11,740	50,338	13,040	63,122
Taxable capital gains	16	7,910	20,874	10,710	27,423	14,540	38,842
RRSP income	17	4,930	25,979	6,860	39,165	8,370	48,654
Other income	18	20,370	88,511	23,130	100,108	25,730	105,769
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,370	12,643	3,390	12,671	2,980	12,279
Net business income	20	25,110	198,336	26,470	260,458	25,360	284,132
Net professional income	21	3,930	28,049	4,200	37,255	4,010	41,837
Net commission income	22	3,100	18,591	3,190	22,416	3,120	24,364
Net farming income	23	850	-2,449	1,060	-1,563	1,240	-2,440
Net fishing income	24	100	510	170	1,294	200	1,812
Workers' compensation benefits	25	1,690	8,799	2,680	15,497	3,520	23,818
Social assistance payments	26	24,480	265,503	84,720	1,139,643	66,790	436,119
Net federal supplements	27	14,640	72,331	58,910	481,401	110,790	1,119,920
Total income assessed	28	185,130	2,326,919	277,100	4,889,877	280,940	6,377,521
Registered pension plan (RPP) deduction	29	2,990	2,187	4,230	3,667	5,720	5,676
RRSP/PRPP deduction	30	2,750	5,964	5,310	10,850	7,720	18,011
FHSA deduction	31	930	4,128	1,620	6,175	2,140	9,418
Deduction for elected split-pension amount	32	240	434	500	762	1,110	2,049
Annual union, professional, or like dues	33	15,160	3,543	17,660	5,056	19,530	6,488
Child care expenses	34	3,380	10,224	3,800	12,330	4,460	14,363
Business investment loss	35	10	300	20	435	30	368
Moving expenses	36	540	891	670	1,247	780	1,508
Support payments made	37	40	101	50	300	70	278
Carrying charges and interest expenses	38	4,380	7,495	7,160	8,424	10,320	12,805
Deduction for CPP or QPP contributions on self-employment and other earnings	39	26,880	12,150	27,360	17,600	25,380	20,308
Deduction for CPP or QPP enhanced contributions on employment income	40	79,240	6,397	89,270	10,559	96,990	15,111



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	30	35
Other employment expenses	43	790	1,569	1,150	2,782	1,590	3,420
Clergy residence deduction	44	30	86	50	216	50	266
Other deductions	45	5,080	5,499	7,180	7,991	8,060	9,637
Total deductions before adjustments	46	108,640	61,061	121,900	88,575	129,780	119,962
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	184,830	2,269,007	276,910	4,803,338	280,810	6,258,925
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	20	11
Other payments deduction	51	39,420	346,633	130,660	1,636,541	135,430	1,579,861
Non-capital losses of other years	52	230	863	630	1,490	780	2,714
Net capital losses of other years	53	580	1,234	1,230	2,096	1,990	3,203
Capital gains deduction	54	0	0	20	64	20	71
Northern residents deductions	55	460	984	790	2,072	1,170	3,499
Additional deductions	56	500	5,512	900	3,467	1,570	6,147
Farming/fishing losses of prior years	57	0	0	40	96	50	176
Total deductions from net income	58	40,820	355,399	133,130	1,645,920	138,940	1,595,762
Taxable income assessed	59	167,330	1,918,930	226,900	3,160,577	272,120	4,665,020
Basic personal amount	60	185,120	2,852,987	277,100	4,316,721	280,940	4,386,873
Age amount	61	26,730	233,790	75,290	661,043	131,720	1,157,288
Spouse or common-law partner amount	62	14,090	150,314	16,980	153,435	19,660	180,729
Canada caregiver amount	63	570	3,583	1,690	10,719	2,170	13,337
Amount for an eligible dependant	64	4,100	61,997	8,210	126,199	7,970	121,862
Family caregiver amount for children under 18 years of age	65	520	1,564	960	2,851	1,130	3,415
CPP or QPP contributions through employment	66	82,120	35,078	92,630	55,668	100,060	78,318
CPP or QPP contributions on self-employment and other earnings	67	26,550	9,068	26,990	12,995	24,990	14,902
Employment insurance premiums	68	84,970	15,895	91,570	22,867	98,270	30,386
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	100	582	130	798	150	876
Canada employment amount	73	96,040	133,977	105,230	145,549	111,190	155,249
Home accessibility expenses	74	20	175	80	382	110	721
Home buyers' amount	75	130	1,024	200	1,519	300	2,211
Digital news subscription expenses	76	570	181	780	245	910	275
Pension income amount	77	9,350	16,268	19,650	32,903	37,970	66,093
Disability amount	78	8,010	79,420	24,750	244,126	16,150	159,265
Disability amount transferred from a dependant	79	810	11,648	1,430	20,668	1,700	24,998
Interest paid on student loans	80	40	23	90	33	190	110



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Tuition, education, and textbook amounts	81	420	775	16,040	16,438	39,240	136,403
Tuition, education, and textbook amounts transferred from a child	82	60	244	160	388	420	1,502
Amounts transferred from spouse or common-law partner	83	10,430	77,046	37,380	299,448	29,630	220,914
Medical expenses	84	12,590	22,888	19,290	37,568	26,780	96,419
Total tax credits on personal amounts	85	185,130	556,307	277,100	924,421	280,940	1,027,905
Allowable charitable donations and government gifts	86	920	835	3,060	2,280	6,800	6,133
Eligible cultural and ecological gifts	87	10	8	0	0	20	13
Total tax credit on donations and gifts	88	920	225	3,030	600	6,680	1,630
Total federal non-refundable tax credits	89	185,130	556,532	277,100	925,021	280,940	1,029,535
Federal dividend tax credit	90	910	10	3,870	375	7,120	1,866
Minimum tax carryover	91	0	0	70	17	160	99
Basic federal tax	92	3,370	1,701	27,610	7,322	70,510	41,442
Federal foreign tax credit	93	130	51	1,070	96	2,880	352
Federal political contribution tax credit	94	0	0	40	4	110	18
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	25,770	18,704	48,820	27,222	84,690	63,581
CPP contributions on self-employment	99	24,620	20,635	25,330	29,948	23,680	34,593
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	42,030	71,155	49,930	84,498	57,100	95,218
Canada Training Credit (CTC)	102	3,530	1,358	4,300	1,619	4,610	1,768
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	70	10	90	12	90	12
Net provincial or territorial tax	105	2,330	573	3,110	1,060	7,640	1,785
Total tax payable	106	40,850	39,960	61,340	58,298	91,590	100,041



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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	125,390	0	158,980	0	166,900	0
Number of non-taxable returns	2	138,970	0	53,790	0	23,440	0
Total number of returns	3	264,360	0	212,770	0	190,340	0
Employment income	4	110,130	2,375,735	112,990	2,933,869	118,110	3,643,833
Commissions (from employment)	5	3,090	12,277	3,260	15,981	3,530	20,191
Other employment income	6	11,490	76,260	11,870	92,416	11,570	99,896
Old age security (OAS) pension	7	123,900	1,034,455	78,020	660,546	57,460	487,109
CPP or QPP benefits	8	129,520	1,072,269	84,950	798,105	64,390	634,537
Other pensions and superannuation	9	61,210	359,497	58,600	545,377	47,630	624,058
Elected split-pension amount	10	20,380	176,024	14,830	143,339	9,650	115,818
Employment insurance and other benefits	11	18,590	183,246	20,570	215,327	21,910	216,791
Taxable amount of dividends from taxable Canadian corporations	12	24,770	87,092	26,410	130,163	23,740	125,993
Interest and other investment income	13	73,570	201,283	66,300	222,504	58,750	218,603
Net partnership income (limited or non-active partners only)	14	150	-67	140	33	120	-72
Net rental income	15	13,860	71,049	13,450	66,292	12,770	63,274
Taxable capital gains	16	19,390	53,319	20,570	66,622	18,650	72,341
RRSP income	17	10,040	65,218	10,020	76,012	9,420	74,092
Other income	18	29,150	113,636	27,790	104,501	25,100	94,375
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,490	11,000	1,920	8,955	1,620	7,103
Net business income	20	25,810	328,123	22,510	310,058	19,530	295,301
Net professional income	21	4,180	49,719	3,590	46,524	3,100	41,956
Net commission income	22	2,980	25,662	2,900	27,077	2,620	26,510
Net farming income	23	1,330	-1,845	1,190	-1,895	1,040	-1,208
Net fishing income	24	290	3,138	280	4,249	220	3,762
Workers' compensation benefits	25	4,910	38,539	5,650	53,783	5,960	63,765
Social assistance payments	26	41,210	289,436	18,060	174,574	8,720	102,443
Net federal supplements	27	93,160	620,502	42,150	196,710	18,150	92,021
Total income assessed	28	264,360	7,251,938	212,770	6,898,345	190,340	7,129,575
Registered pension plan (RPP) deduction	29	8,210	9,983	10,920	15,917	14,450	25,148
RRSP/PRPP deduction	30	10,480	27,645	13,810	40,386	16,890	52,958
FHSA deduction	31	2,530	11,910	3,050	15,866	3,590	19,766
Deduction for elected split-pension amount	32	3,130	6,087	8,630	27,177	11,550	59,783
Annual union, professional, or like dues	33	21,860	8,191	24,040	10,493	26,890	13,618
Child care expenses	34	4,900	17,437	5,550	21,031	5,800	22,722
Business investment loss	35	30	1,115	30	642	30	303
Moving expenses	36	910	2,005	930	2,208	960	2,404
Support payments made	37	70	392	90	337	100	714
Carrying charges and interest expenses	38	15,320	18,055	17,590	24,239	17,170	28,061
Deduction for CPP or QPP contributions on self-employment and other earnings	39	25,350	23,813	21,990	23,260	19,330	22,524
Deduction for CPP or QPP enhanced contributions on employment income	40	101,100	19,661	105,130	25,065	111,080	31,888



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

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	0	0	0	0	0	0
Exploration and development expenses	42	30	27	30	77	30	40
Other employment expenses	43	2,010	4,501	2,680	15,738	3,570	9,134
Clergy residence deduction	44	70	415	90	660	130	1,226
Other deductions	45	9,080	11,118	9,380	10,749	9,400	10,376
Total deductions before adjustments	46	138,590	162,604	144,490	234,025	147,650	300,915
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	264,240	7,091,623	212,690	6,675,929	190,280	6,829,502
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	20	29	40	102
Other payments deduction	51	109,590	948,481	55,750	425,070	29,570	258,229
Non-capital losses of other years	52	750	3,113	680	3,274	610	3,689
Net capital losses of other years	53	3,120	5,308	4,040	6,670	4,260	7,781
Capital gains deduction	54	40	191	40	223	60	404
Northern residents deductions	55	1,400	4,457	1,440	4,870	1,460	5,088
Additional deductions	56	2,480	9,737	2,480	9,143	1,860	7,492
Farming/fishing losses of prior years	57	80	308	70	354	60	431
Total deductions from net income	58	114,340	971,877	61,450	449,660	35,880	283,281
Taxable income assessed	59	261,240	6,122,450	211,230	6,227,057	189,550	6,546,751
Basic personal amount	60	264,360	4,135,042	212,770	3,330,203	190,340	2,980,980
Age amount	61	127,110	1,116,979	80,710	709,268	59,810	525,542
Spouse or common-law partner amount	62	19,280	186,792	17,590	181,027	15,590	162,492
Canada caregiver amount	63	2,050	12,268	2,130	12,890	2,090	12,760
Amount for an eligible dependant	64	5,800	87,778	5,010	75,191	4,880	72,979
Family caregiver amount for children under 18 years of age	65	850	2,593	780	2,276	790	2,317
CPP or QPP contributions through employment	66	103,050	100,778	106,430	127,579	112,060	161,454
CPP or QPP contributions on self-employment and other earnings	67	24,840	17,386	21,490	16,951	18,780	16,373
Employment insurance premiums	68	101,380	37,917	104,290	46,460	109,540	57,609
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	190	1,146	230	1,386	240	1,434
Canada employment amount	73	114,600	159,776	117,760	164,344	122,540	171,664
Home accessibility expenses	74	160	872	190	1,093	190	1,120
Home buyers' amount	75	350	2,675	440	3,536	590	4,539
Digital news subscription expenses	76	1,320	382	1,420	420	1,370	397
Pension income amount	77	71,730	132,204	65,300	126,657	52,020	101,747
Disability amount	78	14,260	140,563	12,600	124,229	10,680	105,178
Disability amount transferred from a dependant	79	1,590	21,128	1,690	21,839	1,860	23,797
Interest paid on student loans	80	250	156	330	200	410	252



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

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	35,370	223,881	29,870	248,236	26,220	249,258
Tuition, education, and textbook amounts transferred from a child	82	660	2,592	940	3,947	1,310	5,426
Amounts transferred from spouse or common-law partner	83	20,570	142,615	14,590	98,062	11,620	74,696
Medical expenses	84	41,790	126,067	48,170	144,326	43,600	145,889
Total tax credits on personal amounts	85	264,360	997,854	212,770	816,070	190,340	731,715
Allowable charitable donations and government gifts	86	12,940	11,787	21,400	22,137	24,240	30,849
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	12,780	3,132	21,250	5,927	24,100	8,382
Total federal non-refundable tax credits	89	264,360	1,000,986	212,770	821,997	190,340	740,098
Federal dividend tax credit	90	12,930	4,697	19,860	9,547	20,280	10,759
Minimum tax carryover	91	280	216	340	341	350	424
Basic federal tax	92	105,840	95,334	133,660	173,126	147,640	266,069
Federal foreign tax credit	93	5,370	650	9,110	1,052	10,450	1,449
Federal political contribution tax credit	94	300	40	620	98	710	109
Investment tax credit	95	0	0	0	0	20	19
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	118,620	117,840	143,850	191,002	152,300	273,974
CPP contributions on self-employment	99	23,690	40,599	20,600	39,667	18,130	38,430
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	62,720	99,441	65,250	69,716	43,320	31,864
Canada Training Credit (CTC)	102	5,120	1,988	5,150	1,978	5,070	1,983
Multigenerational home renovation tax credit (MHRTC)	103	10	46	0	0	0	0
Eligible educator school supply tax credit	104	150	18	180	22	200	24
Net provincial or territorial tax	105	80,180	15,082	139,970	58,012	158,960	114,706
Total tax payable	106	125,390	173,623	158,980	288,778	166,900	427,221



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

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	175,550	0	181,130	0	172,550	0
Number of non-taxable returns	2	12,680	0	8,240	0	5,730	0
Total number of returns	3	188,230	0	189,360	0	178,280	0
Employment income	4	119,480	4,254,377	122,660	4,941,913	123,550	5,606,957
Commissions (from employment)	5	3,700	25,568	3,880	30,679	4,010	36,866
Other employment income	6	11,530	93,065	12,150	95,972	11,630	91,891
Old age security (OAS) pension	7	57,020	487,776	56,650	486,963	46,550	399,282
CPP or QPP benefits	8	63,830	644,274	63,750	658,655	53,280	562,777
Other pensions and superannuation	9	49,520	795,403	51,240	971,545	43,070	969,515
Elected split-pension amount	10	14,820	190,815	18,210	242,403	11,030	166,991
Employment insurance and other benefits	11	23,110	216,115	23,170	206,408	21,440	185,098
Taxable amount of dividends from taxable Canadian corporations	12	25,400	162,547	28,160	216,212	26,940	217,056
Interest and other investment income	13	60,030	236,809	62,780	254,653	59,210	253,334
Net partnership income (limited or non-active partners only)	14	180	-338	170	-201	180	-11
Net rental income	15	12,880	62,816	13,320	60,186	13,250	60,394
Taxable capital gains	16	19,430	79,420	21,180	90,123	20,320	97,100
RRSP income	17	10,250	88,110	11,120	101,206	10,890	102,401
Other income	18	25,410	95,205	27,110	101,339	25,890	101,398
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,450	6,315	1,290	4,689	1,290	4,881
Net business income	20	17,830	288,058	16,830	285,724	15,450	271,727
Net professional income	21	2,850	44,784	2,790	45,269	2,650	45,881
Net commission income	22	2,480	27,679	2,360	25,950	2,310	24,790
Net farming income	23	1,040	-1,984	1,020	-1,132	930	-403
Net fishing income	24	200	3,715	140	2,823	120	2,529
Workers' compensation benefits	25	6,470	75,539	6,780	83,318	6,800	86,624
Social assistance payments	26	5,580	62,437	3,830	42,710	2,830	31,013
Net federal supplements	27	11,320	57,689	7,900	39,007	5,660	28,377
Total income assessed	28	188,230	8,003,176	189,360	8,993,834	178,280	9,354,485
Registered pension plan (RPP) deduction	29	18,340	38,703	23,370	58,474	29,720	87,437
RRSP/PRPP deduction	30	20,760	69,970	25,870	90,953	30,640	111,955
FHSA deduction	31	4,150	23,307	4,640	26,751	5,580	32,790
Deduction for elected split-pension amount	32	11,340	76,152	12,250	80,553	13,000	95,899
Annual union, professional, or like dues	33	29,670	17,256	33,920	22,722	38,360	29,518
Child care expenses	34	6,120	24,756	6,620	28,761	6,890	30,805
Business investment loss	35	20	343	30	615	30	527
Moving expenses	36	870	2,506	830	2,223	820	3,216
Support payments made	37	120	731	160	866	140	966
Carrying charges and interest expenses	38	18,400	31,835	20,470	35,485	19,340	39,738
Deduction for CPP or QPP contributions on self-employment and other earnings	39	17,710	22,437	16,500	22,538	15,360	21,862
Deduction for CPP or QPP enhanced contributions on employment income	40	112,960	37,831	116,060	44,458	117,790	51,059



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

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	0	0	0	0	0	0
Exploration and development expenses	42	50	41	0	0	60	89
Other employment expenses	43	4,400	11,618	5,330	22,476	6,520	18,615
Clergy residence deduction	44	200	2,022	230	2,534	260	3,165
Other deductions	45	9,710	10,469	10,080	10,638	9,700	10,627
Total deductions before adjustments	46	148,140	370,133	152,090	450,262	151,050	538,440
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	188,180	7,633,884	189,310	8,552,415	178,240	8,817,029
Canadian Forces personnel and police deduction	49	10	100	0	0	20	65
Security options deductions	50	20	90	40	72	50	96
Other payments deduction	51	21,550	195,666	17,320	165,036	14,480	146,015
Non-capital losses of other years	52	540	3,481	450	3,326	390	3,364
Net capital losses of other years	53	4,850	10,128	5,290	10,974	5,290	12,546
Capital gains deduction	54	80	763	70	725	90	1,176
Northern residents deductions	55	1,540	5,452	1,460	5,348	1,380	5,039
Additional deductions	56	1,820	7,036	1,620	5,811	1,450	5,124
Farming/fishing losses of prior years	57	80	581	60	586	40	371
Total deductions from net income	58	28,880	223,425	25,020	192,084	22,140	173,917
Taxable income assessed	59	187,740	7,410,999	188,990	8,360,731	177,960	8,643,481
Basic personal amount	60	188,220	2,950,046	189,360	2,968,902	178,280	2,795,987
Age amount	61	59,420	521,883	59,030	498,193	48,920	385,992
Spouse or common-law partner amount	62	14,030	150,187	13,200	141,580	12,470	133,900
Canada caregiver amount	63	2,210	13,848	2,390	15,798	2,390	16,181
Amount for an eligible dependant	64	4,860	72,632	4,950	74,146	4,930	73,926
Family caregiver amount for children under 18 years of age	65	870	2,563	900	2,583	990	2,858
CPP or QPP contributions through employment	66	113,710	190,910	116,750	223,714	118,300	256,444
CPP or QPP contributions on self-employment and other earnings	67	17,120	16,252	15,890	16,283	14,730	15,769
Employment insurance premiums	68	111,580	67,489	114,540	78,199	116,080	88,970
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	270	1,614	270	1,632	300	1,776
Canada employment amount	73	124,080	173,274	127,810	177,860	128,120	178,965
Home accessibility expenses	74	230	1,367	240	1,474	240	1,724
Home buyers' amount	75	640	4,933	810	6,201	990	7,546
Digital news subscription expenses	76	1,710	496	1,950	554	2,010	571
Pension income amount	77	54,260	106,782	56,330	111,099	46,820	92,387
Disability amount	78	9,630	95,026	8,620	85,089	7,130	70,373
Disability amount transferred from a dependant	79	2,090	27,537	2,280	29,382	2,430	31,795
Interest paid on student loans	80	380	261	490	330	520	325



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

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	22,340	228,088	19,610	200,878	16,900	171,240
Tuition, education, and textbook amounts transferred from a child	82	1,460	6,308	1,780	7,576	1,960	8,382
Amounts transferred from spouse or common-law partner	83	9,530	59,799	7,890	49,848	6,700	43,309
Medical expenses	84	44,200	158,717	43,370	163,137	36,400	140,914
Total tax credits on personal amounts	85	188,230	727,530	189,360	728,190	178,280	677,923
Allowable charitable donations and government gifts	86	28,130	39,771	31,030	47,477	31,100	51,177
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	27,980	10,880	30,880	13,302	30,950	14,134
Total federal non-refundable tax credits	89	188,230	738,411	189,360	741,492	178,280	692,057
Federal dividend tax credit	90	23,560	15,181	27,090	20,949	26,390	22,013
Minimum tax carryover	91	420	651	420	790	420	961
Basic federal tax	92	162,720	378,838	172,880	505,125	167,290	591,115
Federal foreign tax credit	93	12,580	1,975	14,890	2,508	14,950	2,985
Federal political contribution tax credit	94	940	157	1,070	181	1,100	209
Investment tax credit	95	20	21	20	18	30	48
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	164,650	381,595	173,690	504,631	167,280	588,604
CPP contributions on self-employment	99	16,620	38,302	15,590	38,491	14,510	37,342
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	17,260	15,678	11,200	6,731	4,020	2,487
Canada Training Credit (CTC)	102	5,050	2,025	5,060	2,037	5,050	2,057
Multigenerational home renovation tax credit (MHRTC)	103	20	49	0	0	0	0
Eligible educator school supply tax credit	104	220	30	290	38	320	42
Net provincial or territorial tax	105	171,110	171,746	178,060	220,361	170,360	257,365
Total tax payable	106	175,550	591,755	181,130	763,603	172,550	883,444



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

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	177,620	0	291,910	0	239,390	0
Number of non-taxable returns	2	4,110	0	5,310	0	3,420	0
Total number of returns	3	181,730	0	297,220	0	242,810	0
Employment income	4	122,110	6,055,663	218,920	12,428,433	184,290	12,119,838
Commissions (from employment)	5	3,820	40,994	6,960	91,568	6,080	105,531
Other employment income	6	11,920	93,558	19,770	168,666	17,420	150,287
Old age security (OAS) pension	7	52,060	448,014	69,450	596,507	52,980	456,036
CPP or QPP benefits	8	59,150	624,572	80,880	887,893	61,830	698,578
Other pensions and superannuation	9	49,320	1,215,059	66,730	2,012,796	51,700	1,813,000
Elected split-pension amount	10	20,480	299,827	13,480	200,444	9,850	155,731
Employment insurance and other benefits	11	18,600	156,748	28,890	236,158	20,440	162,932
Taxable amount of dividends from taxable Canadian corporations	12	32,330	304,913	52,300	543,894	47,090	566,964
Interest and other investment income	13	65,250	290,571	105,350	494,287	91,010	471,313
Net partnership income (limited or non-active partners only)	14	220	-3	420	348	360	-790
Net rental income	15	14,080	62,042	25,250	111,857	23,560	105,771
Taxable capital gains	16	23,550	110,986	39,240	215,686	35,270	224,123
RRSP income	17	12,140	118,075	20,410	188,354	17,920	173,106
Other income	18	28,440	111,521	47,020	190,228	40,310	175,423
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,410	5,117	2,410	9,904	1,480	7,040
Net business income	20	15,170	274,813	24,420	490,264	19,540	432,797
Net professional income	21	2,660	48,882	4,750	97,904	4,170	96,322
Net commission income	22	2,190	25,474	3,660	48,784	2,830	48,416
Net farming income	23	970	-1,164	1,660	-575	1,450	409
Net fishing income	24	120	3,032	170	5,009	150	4,237
Workers' compensation benefits	25	6,590	86,627	11,570	168,126	9,360	154,168
Social assistance payments	26	2,180	24,614	2,790	33,392	1,620	20,962
Net federal supplements	27	4,020	19,984	4,920	23,279	2,710	12,087
Total income assessed	28	181,730	10,427,638	297,220	19,257,866	242,810	18,169,508
Registered pension plan (RPP) deduction	29	34,130	115,216	71,440	281,860	67,710	319,287
RRSP/PRPP deduction	30	34,840	136,974	74,930	341,112	72,770	394,081
FHSA deduction	31	6,160	37,185	12,710	79,907	12,880	85,577
Deduction for elected split-pension amount	32	13,780	115,403	25,110	281,994	19,730	289,478
Annual union, professional, or like dues	33	41,680	35,476	80,740	77,430	72,100	79,835
Child care expenses	34	6,600	30,329	12,200	60,273	10,600	54,270
Business investment loss	35	30	1,043	70	2,419	60	2,305
Moving expenses	36	760	3,032	1,250	5,376	1,070	5,925
Support payments made	37	170	889	320	2,112	340	2,586
Carrying charges and interest expenses	38	22,690	44,905	37,510	91,543	33,360	89,910
Deduction for CPP or QPP contributions on self-employment and other earnings	39	14,790	22,341	24,750	41,022	17,510	36,353
Deduction for CPP or QPP enhanced contributions on employment income	40	115,860	55,487	209,320	115,424	176,370	124,396



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

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	0	0	0	0	0	0
Exploration and development expenses	42	90	115	130	537	150	277
Other employment expenses	43	7,580	24,105	17,000	50,669	18,240	56,123
Clergy residence deduction	44	310	4,180	590	9,355	570	10,592
Other deductions	45	9,750	10,406	15,590	19,312	11,520	16,119
Total deductions before adjustments	46	151,720	637,164	265,610	1,460,440	220,780	1,567,454
Social benefits repayment	47	0	0	0	0	70	4
Net income	48	181,690	9,793,713	297,160	17,799,985	242,760	16,604,147
Canadian Forces personnel and police deduction	49	20	44	60	537	90	1,458
Security options deductions	50	30	46	110	247	100	347
Other payments deduction	51	12,170	131,225	18,520	224,796	13,260	187,217
Non-capital losses of other years	52	340	2,636	570	5,661	450	5,673
Net capital losses of other years	53	5,960	12,379	10,360	26,658	9,490	26,387
Capital gains deduction	54	110	1,479	190	2,895	160	3,485
Northern residents deductions	55	1,500	5,559	2,700	10,336	2,370	9,052
Additional deductions	56	1,540	5,287	2,190	8,792	1,730	8,155
Farming/fishing losses of prior years	57	50	553	90	885	80	1,052
Total deductions from net income	58	20,790	159,328	33,280	280,946	26,530	243,096
Taxable income assessed	59	181,470	9,634,936	296,840	17,519,704	242,550	16,361,349
Basic personal amount	60	181,730	2,850,332	297,220	4,662,182	242,810	3,809,083
Age amount	61	54,540	395,914	73,720	477,055	56,650	295,893
Spouse or common-law partner amount	62	11,480	125,913	20,090	218,239	16,930	187,173
Canada caregiver amount	63	2,310	15,890	4,250	28,869	3,400	23,005
Amount for an eligible dependant	64	4,650	69,206	7,890	116,885	6,370	93,881
Family caregiver amount for children under 18 years of age	65	1,000	2,918	1,900	5,558	1,800	5,313
CPP or QPP contributions through employment	66	116,330	278,070	210,020	572,802	176,870	525,799
CPP or QPP contributions on self-employment and other earnings	67	14,140	16,085	23,400	29,402	14,960	24,099
Employment insurance premiums	68	114,760	96,320	205,040	191,787	172,510	168,567
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	310	1,836	570	3,438	650	3,912
Canada employment amount	73	126,980	176,901	225,790	316,691	189,610	266,686
Home accessibility expenses	74	260	1,755	380	2,725	310	2,424
Home buyers' amount	75	1,090	8,364	2,400	18,557	2,440	18,965
Digital news subscription expenses	76	2,560	682	4,160	1,149	4,100	1,124
Pension income amount	77	54,690	108,187	72,180	142,418	55,610	109,650
Disability amount	78	6,940	68,510	10,070	99,389	7,250	71,571
Disability amount transferred from a dependant	79	2,530	33,766	4,660	62,534	4,330	60,639
Interest paid on student loans	80	530	421	1,040	726	1,020	775



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

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	14,430	140,882	22,380	213,739	16,780	159,192
Tuition, education, and textbook amounts transferred from a child	82	2,210	9,492	4,350	18,595	4,030	17,301
Amounts transferred from spouse or common-law partner	83	5,440	36,672	8,640	58,286	6,410	43,211
Medical expenses	84	40,600	167,797	51,160	226,988	36,620	172,918
Total tax credits on personal amounts	85	181,730	690,914	297,220	1,120,254	242,810	909,228
Allowable charitable donations and government gifts	86	33,510	57,955	60,530	111,941	54,400	108,879
Eligible cultural and ecological gifts	87	30	18	50	76	50	49
Total tax credit on donations and gifts	88	33,360	16,018	60,270	31,056	54,160	30,307
Total federal non-refundable tax credits	89	181,730	706,932	297,220	1,151,310	242,810	939,535
Federal dividend tax credit	90	32,070	31,214	52,170	57,547	47,190	61,020
Minimum tax carryover	91	430	1,022	830	2,546	840	3,087
Basic federal tax	92	173,900	718,632	288,340	1,504,334	237,760	1,621,381
Federal foreign tax credit	93	18,020	3,642	30,210	7,891	28,020	9,518
Federal political contribution tax credit	94	1,350	252	2,310	447	2,080	436
Investment tax credit	95	30	32	50	92	50	124
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	173,670	715,024	287,860	1,496,314	237,310	1,611,542
CPP contributions on self-employment	99	14,030	38,169	23,640	70,027	16,770	60,177
Social Benefits repayment	100	0	0	0	0	70	4
Canada workers benefit (CWB)	101	1,460	1,196	1,270	1,208	490	538
Canada Training Credit (CTC)	102	4,840	1,977	8,830	3,655	7,940	3,316
Multigenerational home renovation tax credit (MHRTC)	103	0	0	20	46	20	94
Eligible educator school supply tax credit	104	370	48	860	118	1,290	181
Net provincial or territorial tax	105	175,810	317,732	289,210	647,599	237,360	676,858
Total tax payable	106	177,620	1,071,075	291,910	2,214,209	239,390	2,348,821



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

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	200,710	0	171,710	0	460,800	0
Number of non-taxable returns	2	2,000	0	1,190	0	2,140	0
Total number of returns	3	202,710	0	172,900	0	462,940	0
Employment income	4	156,510	11,687,163	132,030	10,979,236	379,680	40,111,134
Commissions (from employment)	5	5,290	118,400	4,530	119,281	13,500	562,979
Other employment income	6	15,070	130,339	13,580	111,068	40,560	341,330
Old age security (OAS) pension	7	42,320	365,568	37,370	325,583	67,660	593,332
CPP or QPP benefits	8	48,930	565,158	42,610	499,460	81,840	980,447
Other pensions and superannuation	9	41,580	1,614,204	37,420	1,539,731	73,990	3,508,425
Elected split-pension amount	10	9,040	153,126	12,230	212,028	15,540	262,460
Employment insurance and other benefits	11	14,570	113,760	10,580	78,421	22,470	157,881
Taxable amount of dividends from taxable Canadian corporations	12	43,910	677,500	43,370	768,808	126,730	3,115,673
Interest and other investment income	13	79,370	441,111	73,120	460,513	203,670	1,536,008
Net partnership income (limited or non-active partners only)	14	360	331	420	942	1,510	5,136
Net rental income	15	21,760	95,267	21,240	94,543	68,510	311,984
Taxable capital gains	16	31,870	226,703	31,340	253,892	92,110	1,080,989
RRSP income	17	15,960	170,556	14,120	164,015	39,350	496,034
Other income	18	34,930	165,691	32,940	167,372	94,290	654,898
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	950	3,822	690	3,364	1,380	7,359
Net business income	20	15,680	382,103	13,300	350,242	34,290	1,088,381
Net professional income	21	3,820	92,511	3,420	91,283	10,740	380,022
Net commission income	22	2,240	43,422	1,910	41,354	4,780	158,502
Net farming income	23	1,210	-160	1,120	455	3,230	2,636
Net fishing income	24	110	3,807	100	4,015	230	10,288
Workers' compensation benefits	25	7,380	117,915	5,760	92,240	14,500	232,380
Social assistance payments	26	880	11,375	560	6,561	860	11,265
Net federal supplements	27	1,590	6,968	1,000	3,958	1,730	7,027
Total income assessed	28	202,710	17,199,950	172,900	16,380,008	462,940	55,657,810
Registered pension plan (RPP) deduction	29	63,550	350,735	56,490	353,436	175,900	1,427,237
RRSP/PRPP deduction	30	68,130	423,665	62,640	446,546	211,910	2,059,381
FHSA deduction	31	12,030	84,142	9,900	71,663	26,350	199,794
Deduction for elected split-pension amount	32	15,000	247,544	12,810	198,849	31,700	605,107
Annual union, professional, or like dues	33	64,830	82,200	57,180	82,007	169,660	300,545
Child care expenses	34	9,130	48,682	7,510	41,804	19,410	110,850
Business investment loss	35	60	1,216	40	1,562	160	4,663
Moving expenses	36	880	5,796	720	5,934	1,760	21,549
Support payments made	37	380	2,957	410	3,575	1,960	23,244
Carrying charges and interest expenses	38	30,110	89,019	29,680	95,001	85,730	376,953
Deduction for CPP or QPP contributions on self-employment and other earnings	39	10,900	28,278	8,050	22,998	19,080	60,506
Deduction for CPP or QPP enhanced contributions on employment income	40	149,870	114,506	125,900	98,307	365,510	291,551



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

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	0	0	0	0	0	0
Exploration and development expenses	42	140	443	180	399	620	2,554
Other employment expenses	43	17,700	54,712	16,360	50,413	54,020	177,553
Clergy residence deduction	44	500	10,586	400	9,435	690	18,069
Other deductions	45	8,440	13,114	6,760	12,778	15,900	48,058
Total deductions before adjustments	46	185,760	1,557,748	158,760	1,494,842	440,610	5,727,851
Social benefits repayment	47	3,590	3,415	18,820	14,830	62,170	189,801
Net income	48	202,670	15,640,232	172,880	14,871,595	462,880	49,743,264
Canadian Forces personnel and police deduction	49	190	3,342	210	4,039	370	7,862
Security options deductions	50	120	464	130	487	720	4,781
Other payments deduction	51	9,620	136,259	7,170	102,752	16,770	250,368
Non-capital losses of other years	52	290	4,001	270	3,643	630	10,716
Net capital losses of other years	53	8,680	25,576	8,590	27,806	26,040	110,730
Capital gains deduction	54	210	4,673	220	5,840	780	26,879
Northern residents deductions	55	2,210	8,807	1,990	7,932	6,620	28,471
Additional deductions	56	1,370	6,328	1,330	5,562	3,050	19,438
Farming/fishing losses of prior years	57	60	634	40	629	140	1,986
Total deductions from net income	58	21,910	190,319	19,140	158,898	52,880	462,789
Taxable income assessed	59	202,610	15,450,262	172,850	14,713,051	462,790	49,281,275
Basic personal amount	60	202,710	3,180,260	172,900	2,713,039	462,940	7,261,789
Age amount	61	45,670	175,372	40,630	98,802	36,590	68,351
Spouse or common-law partner amount	62	14,430	159,254	12,280	137,549	38,670	443,643
Canada caregiver amount	63	2,950	20,366	2,420	17,060	7,030	49,812
Amount for an eligible dependant	64	5,020	73,592	4,100	60,500	11,200	164,880
Family caregiver amount for children under 18 years of age	65	1,600	4,758	1,460	4,334	5,020	14,753
CPP or QPP contributions through employment	66	150,210	456,447	126,170	387,165	366,030	1,138,226
CPP or QPP contributions on self-employment and other earnings	67	9,750	18,523	7,390	15,102	17,930	39,844
Employment insurance premiums	68	146,000	145,210	121,980	122,459	349,490	356,022
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	640	3,858	590	3,540	1,780	10,674
Canada employment amount	73	160,650	226,485	135,550	191,088	387,640	548,784
Home accessibility expenses	74	260	1,931	250	1,855	540	4,835
Home buyers' amount	75	2,410	19,071	2,060	16,734	5,790	48,375
Digital news subscription expenses	76	3,750	1,048	3,880	1,066	11,040	3,043
Pension income amount	77	44,800	88,243	40,660	80,261	81,490	160,159
Disability amount	78	5,400	53,345	4,350	42,926	8,900	87,928
Disability amount transferred from a dependant	79	3,870	54,330	3,470	49,690	11,060	159,617
Interest paid on student loans	80	970	701	770	623	1,700	1,469



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

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	11,850	109,300	8,490	68,389	18,020	140,221
Tuition, education, and textbook amounts transferred from a child	82	3,660	16,416	3,620	15,926	14,910	67,455
Amounts transferred from spouse or common-law partner	83	5,030	33,727	3,880	25,056	10,380	65,903
Medical expenses	84	26,880	139,892	20,370	116,169	45,130	309,250
Total tax credits on personal amounts	85	202,710	747,359	172,900	625,435	462,940	1,671,848
Allowable charitable donations and government gifts	86	48,690	105,239	45,010	107,033	133,950	357,963
Eligible cultural and ecological gifts	87	0	0	30	173	90	330
Total tax credit on donations and gifts	88	48,530	29,391	44,890	30,021	133,600	100,732
Total federal non-refundable tax credits	89	202,710	776,750	172,900	655,456	462,940	1,772,580
Federal dividend tax credit	90	44,110	72,279	43,610	83,145	127,510	339,258
Minimum tax carryover	91	850	3,514	970	4,401	3,670	17,596
Basic federal tax	92	199,890	1,699,731	171,160	1,746,204	459,740	6,674,880
Federal foreign tax credit	93	25,450	9,854	25,670	11,487	75,750	54,697
Federal political contribution tax credit	94	2,030	414	1,930	426	5,390	1,246
Investment tax credit	95	60	148	60	223	240	1,017
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	10	120	80	480
Net federal tax	98	199,490	1,689,469	170,790	1,734,210	458,650	6,618,458
CPP contributions on self-employment	99	10,460	46,605	7,750	37,949	18,400	100,006
Social Benefits repayment	100	3,590	3,415	18,820	14,830	62,170	189,801
Canada workers benefit (CWB)	101	260	319	160	175	210	266
Canada Training Credit (CTC)	102	6,190	2,649	4,850	2,090	11,290	5,017
Multigenerational home renovation tax credit (MHRTC)	103	20	94	20	89	60	256
Eligible educator school supply tax credit	104	1,430	202	1,170	165	3,960	591
Net provincial or territorial tax	105	199,030	693,910	170,030	698,290	455,800	2,771,453
Total tax payable	106	200,710	2,433,561	171,710	2,485,416	460,800	9,680,009



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

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	223,160	0	101,840	0
Number of non-taxable returns	2	940	0	350	0
Total number of returns	3	224,100	0	102,190	0
Employment income	4	179,030	27,318,136	71,580	21,754,884
Commissions (from employment)	5	9,190	748,063	6,140	1,928,031
Other employment income	6	21,260	342,433	9,420	637,361
Old age security (OAS) pension	7	30,460	270,318	18,340	160,461
CPP or QPP benefits	8	39,020	473,414	24,300	295,326
Other pensions and superannuation	9	36,610	2,061,293	21,270	1,786,087
Elected split-pension amount	10	7,370	142,669	2,490	45,727
Employment insurance and other benefits	11	6,520	42,544	1,390	9,883
Taxable amount of dividends from taxable Canadian corporations	12	89,130	4,312,957	61,890	11,390,267
Interest and other investment income	13	117,640	1,489,982	70,120	3,096,341
Net partnership income (limited or non-active partners only)	14	1,770	12,374	3,020	61,884
Net rental income	15	44,000	248,944	24,270	303,118
Taxable capital gains	16	65,200	1,546,706	49,170	7,221,859
RRSP income	17	18,820	411,202	6,530	556,381
Other income	18	61,520	780,496	42,910	1,781,580
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	380	2,154	100	896
Net business income	20	16,520	783,960	7,500	891,376
Net professional income	21	7,160	486,017	6,110	1,296,517
Net commission income	22	2,240	127,517	910	111,339
Net farming income	23	2,100	3,848	1,340	4,935
Net fishing income	24	100	5,059	40	3,309
Workers' compensation benefits	25	4,900	99,328	820	24,477
Social assistance payments	26	220	2,804	80	1,697
Net federal supplements	27	680	2,928	480	2,198
Total income assessed	28	224,100	41,751,203	102,190	53,400,256
Registered pension plan (RPP) deduction	29	65,210	667,961	14,090	179,889
RRSP/PRPP deduction	30	123,790	2,228,000	55,970	2,014,198
FHSA deduction	31	11,020	89,063	3,650	30,884
Deduction for elected split-pension amount	32	14,700	354,693	7,480	217,497
Annual union, professional, or like dues	33	57,530	112,976	11,420	24,318
Child care expenses	34	6,700	42,459	2,070	15,109
Business investment loss	35	120	4,719	100	6,514
Moving expenses	36	880	16,916	300	8,698
Support payments made	37	1,840	38,350	1,550	99,507
Carrying charges and interest expenses	38	61,510	418,777	47,370	930,434
Deduction for CPP or QPP contributions on self-employment and other earnings	39	10,030	34,167	6,220	22,736
Deduction for CPP or QPP enhanced contributions on employment income	40	170,860	137,102	65,320	51,950



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

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	0	0	0	0
Exploration and development expenses	42	710	5,537	1,720	112,306
Other employment expenses	43	30,950	137,264	13,640	137,779
Clergy residence deduction	44	180	4,907	30	1,084
Other deductions	45	7,990	65,063	5,300	262,946
Total deductions before adjustments	46	213,290	4,358,110	95,760	4,115,989
Social benefits repayment	47	31,940	239,560	18,170	157,546
Net income	48	224,050	37,158,097	102,160	49,132,821
Canadian Forces personnel and police deduction	49	50	1,809	10	76
Security options deductions	50	1,470	16,223	2,380	550,967
Other payments deduction	51	5,390	103,545	1,000	26,603
Non-capital losses of other years	52	340	11,511	290	44,422
Net capital losses of other years	53	19,470	139,942	15,620	338,455
Capital gains deduction	54	1,180	76,378	2,820	768,197
Northern residents deductions	55	4,070	18,729	980	4,609
Additional deductions	56	2,030	25,670	1,310	38,709
Farming/fishing losses of prior years	57	100	1,850	0	0
Total deductions from net income	58	32,440	398,828	22,670	1,822,310
Taxable income assessed	59	223,960	36,760,487	102,090	47,313,164
Basic personal amount	60	224,100	3,468,742	102,190	1,452,201
Age amount	61	1,660	4,902	530	2,697
Spouse or common-law partner amount	62	22,280	258,886	10,650	116,741
Canada caregiver amount	63	3,680	26,782	1,490	11,065
Amount for an eligible dependant	64	4,370	63,260	1,430	19,221
Family caregiver amount for children under 18 years of age	65	2,690	7,962	1,050	3,097
CPP or QPP contributions through employment	66	171,080	533,628	65,440	202,335
CPP or QPP contributions on self-employment and other earnings	67	9,570	22,532	6,010	14,994
Employment insurance premiums	68	153,560	157,088	51,150	51,712
PPIP premiums paid	69	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	760	4,542	160	954
Canada employment amount	73	183,260	259,682	74,170	104,904
Home accessibility expenses	74	270	2,579	170	1,952
Home buyers' amount	75	2,500	22,025	760	7,046
Digital news subscription expenses	76	7,630	2,218	5,320	1,659
Pension income amount	77	40,050	78,418	22,490	43,995
Disability amount	78	3,740	36,938	1,640	16,202
Disability amount transferred from a dependant	79	5,930	86,058	2,350	32,676
Interest paid on student loans	80	580	594	150	250



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

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	5,700	54,329	1,570	18,841
Tuition, education, and textbook amounts transferred from a child	82	10,960	52,382	7,330	38,138
Amounts transferred from spouse or common-law partner	83	4,940	30,327	1,990	12,351
Medical expenses	84	24,090	204,834	15,980	232,705
Total tax credits on personal amounts	85	224,100	806,869	102,190	357,871
Allowable charitable donations and government gifts	86	78,120	308,688	46,990	947,782
Eligible cultural and ecological gifts	87	50	492	30	4,019
Total tax credit on donations and gifts	88	77,930	87,732	46,900	307,977
Total federal non-refundable tax credits	89	224,100	894,601	102,190	665,848
Federal dividend tax credit	90	89,040	483,627	57,570	1,330,510
Minimum tax carryover	91	3,480	20,104	1,540	10,985
Basic federal tax	92	222,850	6,173,711	101,720	11,396,358
Federal foreign tax credit	93	54,690	90,016	42,190	314,027
Federal political contribution tax credit	94	3,710	1,046	2,920	1,088
Investment tax credit	95	320	1,903	850	16,891
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	950	4,969	6,440	290,950
Net federal tax	98	221,990	6,081,059	101,260	11,070,451
CPP contributions on self-employment	99	9,720	56,527	6,060	37,647
Social Benefits repayment	100	31,940	239,560	18,170	157,546
Canada workers benefit (CWB)	101	60	86	20	30
Canada Training Credit (CTC)	102	3,330	1,431	460	163
Multigenerational home renovation tax credit (MHRTC)	103	40	181	20	81
Eligible educator school supply tax credit	104	320	50	20	4
Net provincial or territorial tax	105	220,040	2,886,046	101,050	6,322,628
Total tax payable	106	223,160	9,263,345	101,840	17,588,299

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.