



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

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	757,330	0	8,030	0	8,540	0
Number of non-taxable returns	2	316,790	0	110,920	0	35,520	0
Total number of returns	3	1,074,120	0	118,950	0	44,060	0
Employment income	4	657,840	36,745,210	21,430	55,995	24,090	158,911
Commissions (from employment)	5	18,710	692,943	210	332	320	476
Other employment income	6	53,480	294,635	1,050	1,830	1,180	4,227
Old age security (OAS) pension	7	238,160	2,012,680	1,050	2,770	1,820	6,907
CPP or QPP benefits	8	285,970	2,648,314	3,520	7,987	4,650	20,022
Other pensions and superannuation	9	190,410	4,790,616	770	1,997	950	3,546
Elected split-pension amount	10	54,700	649,079	250	712	390	1,594
Employment insurance and other benefits	11	85,620	714,497	1,400	3,813	2,020	11,315
Taxable amount of dividends from taxable Canadian corporations	12	119,040	2,389,980	950	884	800	1,023
Interest and other investment income	13	290,560	1,089,077	9,190	10,376	5,930	5,861
Net partnership income (limited or non-active partners only)	14	1,190	6,110	0	0	0	0
Net rental income	15	45,150	282,593	1,170	-3,157	820	2,297
Taxable capital gains	16	90,650	1,635,086	1,370	5,193	1,350	1,577
RRSP income	17	56,750	618,294	940	1,441	660	2,311
Other income	18	168,600	1,032,239	4,990	6,080	4,640	12,745
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,690	23,659	550	1,016	650	2,246
Net business income	20	78,980	1,161,521	4,530	-13,675	4,290	21,333
Net professional income	21	13,810	563,691	590	-711	520	2,220
Net commission income	22	11,080	153,279	660	-253	570	2,046
Net farming income	23	27,490	303,363	1,590	-20,043	1,620	8,752
Net fishing income	24	850	4,398	80	-184	60	117
Workers' compensation benefits	25	17,600	131,966	150	247	210	549
Social assistance payments	26	58,160	532,220	5,850	15,271	8,890	59,325
Net federal supplements	27	85,970	507,818	720	1,603	1,230	3,797
Total income assessed	28	1,002,550	59,014,303	47,380	71,826	44,060	333,515
Registered pension plan (RPP) deduction	29	241,350	1,145,667	1,470	2,004	1,230	656
RRSP/PRPP deduction	30	193,540	1,372,018	640	987	510	835
FHSA deduction	31	23,090	138,673	260	953	210	836
Deduction for elected split-pension amount	32	54,740	649,671	20	22	50	66
Annual union, professional, or like dues	33	229,130	189,261	3,330	464	3,930	654
Child care expenses	34	46,450	139,185	1,480	1,744	1,250	1,969
Business investment loss	35	130	3,739	0	0	0	0
Moving expenses	36	3,080	10,437	80	144	100	162
Support payments made	37	1,440	24,897	0	0	0	0
Carrying charges and interest expenses	38	76,560	240,253	0	0	1,270	384
Deduction for CPP or QPP contributions on self-employment and other earnings	39	70,090	85,879	1,030	69	4,610	1,037
Deduction for CPP or QPP enhanced contributions on employment income	40	607,500	290,633	11,670	2,681	18,270	891



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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	800	23,720	0	0	0	0
Other employment expenses	43	52,820	195,524	220	445	280	326
Clergy residence deduction	44	1,490	23,979	0	0	0	0
Other deductions	45	34,410	124,288	2,720	2,928	1,080	1,330
Total deductions before adjustments	46	753,680	4,658,316	20,020	15,019	24,790	9,222
Social benefits repayment	47	21,770	91,017	0	0	0	0
Net income	48	998,890	54,313,425	44,100	100,642	43,910	324,690
Canadian Forces personnel and police deduction	49	480	7,078	0	0	0	0
Security options deductions	50	380	17,785	0	0	0	0
Other payments deduction	51	153,900	1,171,333	6,680	17,121	10,260	63,671
Non-capital losses of other years	52	1,250	8,955	0	0	0	0
Net capital losses of other years	53	17,060	49,913	50	30	80	116
Capital gains deduction	54	3,930	547,998	0	0	0	0
Northern residents deductions	55	13,600	51,938	240	138	210	286
Additional deductions	56	4,320	21,954	170	457	100	330
Farming/fishing losses of prior years	57	760	12,312	0	0	0	0
Total deductions from net income	58	190,400	1,891,512	7,120	18,074	10,540	64,581
Taxable income assessed	59	968,520	52,428,760	38,910	84,270	37,850	260,808
Basic personal amount	60	1,074,110	16,703,110	118,950	1,775,381	44,060	674,341
Age amount	61	236,410	1,800,349	4,390	36,083	2,610	22,642
Spouse or common-law partner amount	62	80,280	884,011	7,750	101,743	2,900	34,009
Canada caregiver amount	63	15,440	99,342	350	2,576	140	892
Amount for an eligible dependant	64	42,270	639,309	9,870	153,009	1,940	29,448
Family caregiver amount for children under 18 years of age	65	8,670	25,549	790	2,493	250	768
CPP or QPP contributions through employment	66	621,350	1,286,248	18,820	13,255	19,410	5,492
CPP or QPP contributions on self-employment and other earnings	67	66,880	60,080	990	54	4,530	795
Employment insurance premiums	68	623,640	436,888	30,100	11,358	22,690	3,172
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	2,570	15,402	40	258	20	108
Canada employment amount	73	674,950	942,736	22,290	26,143	24,590	34,241
Home accessibility expenses	74	840	4,751	0	0	0	0
Home buyers' amount	75	8,090	69,446	70	591	40	328
Digital news subscription expenses	76	32,610	8,042	320	116	160	46
Pension income amount	77	213,220	410,568	820	1,072	1,150	1,909
Disability amount	78	75,440	745,426	4,510	45,194	3,250	32,292
Disability amount transferred from a dependant	79	18,130	257,062	1,490	24,783	370	5,384
Interest paid on student loans	80	1,280	920	20	20	0	0



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Tuition, education, and textbook amounts	81	66,820	422,855	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	15,000	66,402	0	0	0	0
Amounts transferred from spouse or common-law partner	83	46,800	340,025	2,070	15,159	770	5,663
Medical expenses	84	187,690	576,694	7,040	7,364	3,780	5,270
Total tax credits on personal amounts	85	1,074,120	3,869,376	118,950	332,514	44,060	128,534
Allowable charitable donations and government gifts	86	196,380	568,412	160	61	220	165
Eligible cultural and ecological gifts	87	210	429	0	0	0	0
Total tax credit on donations and gifts	88	195,830	165,439	160	15	220	44
Total federal non-refundable tax credits	89	1,074,120	4,034,815	118,950	332,529	44,060	128,578
Federal dividend tax credit	90	107,830	268,355	190	0	0	0
Minimum tax carryover	91	4,380	23,634	0	0	0	0
Basic federal tax	92	666,260	5,750,037	0	0	0	0
Federal foreign tax credit	93	48,970	29,429	0	0	0	0
Federal political contribution tax credit	94	5,900	1,308	0	0	0	0
Investment tax credit	95	410	4,082	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	270	187	0	0	0	0
Alternative minimum tax payable	97	1,070	34,018	0	0	0	0
Net federal tax	98	707,700	5,766,195	7,250	4,612	5,580	3,972
CPP contributions on self-employment	99	65,290	144,586	810	115	4,070	1,752
Social Benefits repayment	100	21,770	91,017	0	0	0	0
Canada workers benefit (CWB)	101	129,800	176,013	12,860	15,752	9,700	13,426
Canada Training Credit (CTC)	102	20,110	8,422	970	415	550	217
Multigenerational home renovation tax credit (MHRTC)	103	60	156	0	0	0	0
Eligible educator school supply tax credit	104	3,530	480	50	10	0	0
Net provincial or territorial tax	105	701,910	4,125,646	210	116	450	103
Total tax payable	106	757,330	10,127,738	8,030	4,845	8,540	5,832



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Number of taxable returns	1	10,140	0	18,730	0	26,770	0
Number of non-taxable returns	2	42,830	0	43,080	0	38,980	0
Total number of returns	3	52,960	0	61,810	0	65,750	0
Employment income	4	27,030	283,292	29,240	414,592	28,740	524,143
Commissions (from employment)	5	460	965	600	1,690	660	2,791
Other employment income	6	1,310	5,227	1,750	7,156	1,940	9,151
Old age security (OAS) pension	7	4,760	30,813	14,140	105,907	28,630	235,031
CPP or QPP benefits	8	9,260	56,329	17,380	103,095	28,790	174,593
Other pensions and superannuation	9	1,430	6,815	3,850	15,606	8,670	38,979
Elected split-pension amount	10	800	3,849	2,280	13,664	2,700	18,333
Employment insurance and other benefits	11	3,210	23,694	4,600	38,767	5,690	50,973
Taxable amount of dividends from taxable Canadian corporations	12	1,150	2,082	2,340	4,977	2,970	8,335
Interest and other investment income	13	7,240	7,758	10,440	11,977	13,700	18,829
Net partnership income (limited or non-active partners only)	14	0	0	10	6	10	6
Net rental income	15	920	2,708	1,240	4,530	1,480	5,083
Taxable capital gains	16	1,330	2,731	2,750	4,648	2,450	5,230
RRSP income	17	1,030	4,458	1,490	7,917	1,720	8,614
Other income	18	5,780	18,644	7,850	24,605	7,550	24,276
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	680	2,518	670	3,033	650	3,185
Net business income	20	4,750	36,015	5,430	53,175	5,490	61,218
Net professional income	21	550	3,488	570	4,518	560	5,086
Net commission income	22	590	3,054	630	4,137	660	4,529
Net farming income	23	1,210	5,406	3,780	38,815	2,090	17,333
Net fishing income	24	70	190	110	169	90	424
Workers' compensation benefits	25	340	1,070	520	1,833	710	3,720
Social assistance payments	26	13,410	151,376	11,120	146,092	6,290	59,895
Net federal supplements	27	3,400	14,376	11,040	62,793	24,640	206,945
Total income assessed	28	52,960	667,411	61,810	1,074,504	65,750	1,487,888
Registered pension plan (RPP) deduction	29	2,000	1,212	2,980	2,091	3,910	3,584
RRSP/PRPP deduction	30	770	1,188	1,370	2,208	2,170	4,054
FHSA deduction	31	350	1,456	490	1,836	680	2,783
Deduction for elected split-pension amount	32	70	98	230	298	660	1,129
Annual union, professional, or like dues	33	5,030	1,120	6,110	1,583	6,540	1,964
Child care expenses	34	1,490	2,567	1,810	3,385	2,080	4,373
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	120	204	170	239	230	373
Support payments made	37	0	0	10	33	20	89
Carrying charges and interest expenses	38	0	0	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	5,260	2,298	5,870	3,738	5,710	4,597
Deduction for CPP or QPP enhanced contributions on employment income	40	22,780	1,869	25,720	3,030	26,610	4,203



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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	0	0
Other employment expenses	43	420	679	630	1,144	890	1,972
Clergy residence deduction	44	10	73	0	0	20	100
Other deductions	45	1,380	1,692	1,740	2,283	1,980	3,099
Total deductions before adjustments	46	29,150	15,062	33,120	22,932	34,870	33,714
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	52,900	652,442	61,780	1,051,853	65,720	1,454,506
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	16,930	166,822	21,900	210,718	29,280	270,560
Non-capital losses of other years	52	0	0	0	0	130	483
Net capital losses of other years	53	70	128	160	254	240	362
Capital gains deduction	54	0	0	0	0	30	145
Northern residents deductions	55	260	566	330	873	520	1,459
Additional deductions	56	130	1,918	150	446	330	1,606
Farming/fishing losses of prior years	57	0	0	30	25	0	0
Total deductions from net income	58	17,250	169,611	22,470	212,535	30,060	274,741
Taxable income assessed	59	43,210	484,818	55,590	839,700	64,030	1,180,370
Basic personal amount	60	52,960	821,175	61,810	963,208	65,750	1,028,015
Age amount	61	5,450	47,736	14,580	128,033	28,960	254,474
Spouse or common-law partner amount	62	3,100	35,981	4,140	40,364	4,830	44,783
Canada caregiver amount	63	260	1,603	850	4,998	1,270	7,614
Amount for an eligible dependant	64	2,870	44,279	3,460	53,500	2,790	42,589
Family caregiver amount for children under 18 years of age	65	410	1,195	460	1,391	420	1,316
CPP or QPP contributions through employment	66	23,900	10,309	26,730	16,032	27,300	21,829
CPP or QPP contributions on self-employment and other earnings	67	5,160	1,727	5,780	2,761	5,610	3,377
Employment insurance premiums	68	25,180	4,950	27,070	6,975	27,230	8,792
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	30	192	30	180	50	300
Canada employment amount	73	27,410	38,269	29,750	41,607	29,430	41,261
Home accessibility expenses	74	0	0	20	119	0	0
Home buyers' amount	75	60	514	80	676	160	1,285
Digital news subscription expenses	76	200	59	320	92	590	146
Pension income amount	77	1,970	3,225	5,460	9,034	10,230	17,624
Disability amount	78	6,140	60,652	7,410	73,043	7,640	75,328
Disability amount transferred from a dependant	79	580	9,195	660	10,502	710	10,856
Interest paid on student loans	80	0	0	20	6	40	17



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Tuition, education, and textbook amounts	81	50	128	3,700	3,291	9,290	30,317
Tuition, education, and textbook amounts transferred from a child	82	0	0	20	51	80	240
Amounts transferred from spouse or common-law partner	83	1,620	11,024	5,200	39,464	6,550	50,148
Medical expenses	84	4,450	6,549	7,000	11,821	11,630	22,003
Total tax credits on personal amounts	85	52,960	164,826	61,810	211,074	65,750	249,361
Allowable charitable donations and government gifts	86	360	294	1,700	915	3,010	3,368
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	360	78	1,680	233	2,990	907
Total federal non-refundable tax credits	89	52,960	164,904	61,810	211,307	65,750	250,268
Federal dividend tax credit	90	0	0	1,020	66	1,230	317
Minimum tax carryover	91	0	0	30	4	60	29
Basic federal tax	92	600	250	6,820	1,467	17,990	9,395
Federal foreign tax credit	93	0	0	90	11	310	35
Federal political contribution tax credit	94	0	0	10	0	40	5
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	7,030	5,190	14,420	8,587	22,400	16,854
CPP contributions on self-employment	99	4,730	3,899	5,420	6,358	5,290	7,830
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	11,160	18,867	14,880	25,693	15,550	27,832
Canada Training Credit (CTC)	102	770	291	890	339	990	395
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	20	3	20	3	30	3
Net provincial or territorial tax	105	730	272	8,270	1,556	20,520	8,834
Total tax payable	106	10,140	9,367	18,730	16,515	26,770	33,533



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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	40,930	0	49,170	0	50,160	0
Number of non-taxable returns	2	25,580	0	9,630	0	4,110	0
Total number of returns	3	66,510	0	58,800	0	54,270	0
Employment income	4	30,550	690,971	34,980	964,505	36,450	1,174,480
Commissions (from employment)	5	780	3,796	950	5,888	990	7,523
Other employment income	6	2,180	11,047	2,450	13,819	2,490	12,065
Old age security (OAS) pension	7	30,340	266,209	20,220	177,127	15,560	135,409
CPP or QPP benefits	8	32,270	280,813	22,380	212,163	17,950	173,340
Other pensions and superannuation	9	17,900	100,686	16,640	157,094	13,840	183,372
Elected split-pension amount	10	5,200	41,450	4,310	42,066	3,980	48,674
Employment insurance and other benefits	11	6,640	58,154	7,530	63,910	7,750	67,161
Taxable amount of dividends from taxable Canadian corporations	12	4,600	13,862	4,860	17,975	4,730	19,377
Interest and other investment income	13	17,770	28,994	16,390	32,979	14,760	33,551
Net partnership income (limited or non-active partners only)	14	10	41	20	13	20	21
Net rental income	15	1,900	8,035	1,900	7,558	1,830	8,101
Taxable capital gains	16	3,640	7,681	3,790	9,939	3,540	10,177
RRSP income	17	2,200	13,212	2,470	16,175	2,510	16,672
Other income	18	8,600	25,838	8,290	26,631	7,800	27,238
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	440	2,562	410	2,041	280	1,254
Net business income	20	5,360	64,642	5,080	63,217	4,550	56,734
Net professional income	21	610	6,582	570	5,962	520	6,647
Net commission income	22	680	4,639	690	4,404	670	4,088
Net farming income	23	2,150	23,284	1,630	15,451	1,180	10,680
Net fishing income	24	80	402	60	368	50	355
Workers' compensation benefits	25	1,010	5,849	1,220	7,163	1,340	8,069
Social assistance payments	26	4,520	39,627	2,510	20,757	1,290	10,671
Net federal supplements	27	22,460	124,672	10,200	39,410	3,920	17,078
Total income assessed	28	66,510	1,824,262	58,800	1,908,099	54,270	2,033,816
Registered pension plan (RPP) deduction	29	5,260	6,064	7,720	10,780	9,950	16,322
RRSP/PRPP deduction	30	3,010	6,223	4,330	9,290	5,980	13,204
FHSA deduction	31	890	4,081	1,170	5,722	1,340	6,954
Deduction for elected split-pension amount	32	1,660	3,772	2,800	9,300	3,130	14,907
Annual union, professional, or like dues	33	7,610	2,632	9,400	3,747	10,710	4,742
Child care expenses	34	2,310	5,297	2,750	6,791	2,910	7,518
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	250	409	270	509	250	473
Support payments made	37	20	80	20	51	30	126
Carrying charges and interest expenses	38	3,580	2,100	3,390	2,957	3,280	3,160
Deduction for CPP or QPP contributions on self-employment and other earnings	39	5,350	5,023	5,050	4,953	4,480	4,630
Deduction for CPP or QPP enhanced contributions on employment income	40	28,600	5,785	33,200	8,362	34,840	10,358



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

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	0	0	0	0	0	0
Other employment expenses	43	1,170	2,783	1,650	4,628	1,990	5,430
Clergy residence deduction	44	20	140	40	327	50	459
Other deductions	45	2,250	3,696	2,280	3,201	2,330	3,310
Total deductions before adjustments	46	37,560	48,343	41,970	70,678	42,610	91,758
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	66,480	1,776,194	58,790	1,837,539	54,260	1,942,248
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	25,630	170,149	12,830	67,331	6,330	35,818
Non-capital losses of other years	52	110	393	130	607	100	480
Net capital losses of other years	53	400	462	540	558	590	611
Capital gains deduction	54	50	347	90	767	50	514
Northern residents deductions	55	560	1,770	670	2,269	640	2,207
Additional deductions	56	450	2,087	420	1,884	320	1,304
Farming/fishing losses of prior years	57	50	226	60	310	50	308
Total deductions from net income	58	26,580	175,451	14,150	73,732	7,780	41,288
Taxable income assessed	59	65,700	1,600,974	58,440	1,763,918	54,120	1,900,989
Basic personal amount	60	66,510	1,041,474	58,800	921,614	54,270	851,214
Age amount	61	30,630	269,205	20,540	180,480	15,880	139,515
Spouse or common-law partner amount	62	5,070	47,661	4,810	48,192	4,300	45,452
Canada caregiver amount	63	1,130	6,531	930	5,292	900	5,200
Amount for an eligible dependant	64	1,940	29,312	1,840	27,680	1,710	25,753
Family caregiver amount for children under 18 years of age	65	340	1,042	340	1,032	330	990
CPP or QPP contributions through employment	66	29,070	29,624	33,570	42,435	35,100	52,334
CPP or QPP contributions on self-employment and other earnings	67	5,240	3,671	4,900	3,611	4,330	3,362
Employment insurance premiums	68	28,790	11,260	33,110	15,586	34,630	18,877
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	60	342	50	312	70	444
Canada employment amount	73	31,420	44,043	36,000	50,544	37,450	52,612
Home accessibility expenses	74	20	72	30	184	40	205
Home buyers' amount	75	240	1,862	330	2,769	400	3,216
Digital news subscription expenses	76	1,140	275	1,320	313	1,330	318
Pension income amount	77	20,300	37,114	18,400	35,685	15,400	30,219
Disability amount	78	7,670	75,671	6,000	59,196	4,620	45,634
Disability amount transferred from a dependant	79	660	8,735	720	9,830	710	9,186
Interest paid on student loans	80	50	35	50	26	70	45



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

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	8,420	49,059	7,760	57,733	6,460	52,048
Tuition, education, and textbook amounts transferred from a child	82	150	532	220	863	320	1,299
Amounts transferred from spouse or common-law partner	83	5,740	42,446	4,140	30,039	3,100	22,154
Medical expenses	84	18,150	39,821	17,780	48,795	15,970	45,421
Total tax credits on personal amounts	85	66,510	260,972	58,800	231,333	54,270	210,830
Allowable charitable donations and government gifts	86	6,440	8,137	8,540	11,205	9,300	13,275
Eligible cultural and ecological gifts	87	10	12	20	21	0	0
Total tax credit on donations and gifts	88	6,410	2,210	8,510	3,055	9,250	3,636
Total federal non-refundable tax credits	89	66,510	263,182	58,800	234,388	54,270	214,466
Federal dividend tax credit	90	2,220	737	3,320	1,236	3,930	1,618
Minimum tax carryover	91	80	59	130	135	150	195
Basic federal tax	92	27,100	24,475	37,880	50,079	43,270	78,466
Federal foreign tax credit	93	600	67	1,160	113	1,540	147
Federal political contribution tax credit	94	50	8	130	19	170	29
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	31,230	32,454	41,480	57,372	45,090	82,177
CPP contributions on self-employment	99	4,970	8,563	4,720	8,446	4,170	7,903
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	18,270	29,980	20,600	23,278	14,170	11,239
Canada Training Credit (CTC)	102	1,110	445	1,250	526	1,170	500
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	3	60	9	60	7
Net provincial or territorial tax	105	35,700	24,259	45,630	47,712	48,300	72,137
Total tax payable	106	40,930	65,290	49,170	113,541	50,160	162,234



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

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	51,880	0	51,190	0	46,610	0
Number of non-taxable returns	2	2,180	0	1,310	0	780	0
Total number of returns	3	54,070	0	52,500	0	47,400	0
Employment income	4	37,140	1,364,104	36,980	1,524,567	34,980	1,606,765
Commissions (from employment)	5	1,050	9,193	990	10,959	910	12,223
Other employment income	6	2,850	13,298	2,900	13,028	2,810	12,043
Old age security (OAS) pension	7	15,550	134,896	14,090	122,054	11,730	101,284
CPP or QPP benefits	8	18,110	177,587	16,850	170,448	14,240	146,884
Other pensions and superannuation	9	14,410	239,416	13,830	280,993	11,680	282,610
Elected split-pension amount	10	5,120	66,963	4,510	60,769	2,850	41,672
Employment insurance and other benefits	11	7,550	64,818	6,750	58,766	5,910	51,545
Taxable amount of dividends from taxable Canadian corporations	12	5,040	23,071	5,680	33,792	5,250	30,087
Interest and other investment income	13	15,220	34,493	15,320	35,673	13,960	34,491
Net partnership income (limited or non-active partners only)	14	20	4	0	0	30	48
Net rental income	15	1,930	8,524	2,000	9,615	2,000	10,217
Taxable capital gains	16	3,690	11,176	4,070	12,834	3,830	13,149
RRSP income	17	3,040	21,354	3,420	25,651	3,370	25,147
Other income	18	7,910	28,592	8,260	32,957	7,720	29,799
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	230	897	200	769	150	542
Net business income	20	4,190	53,665	3,930	49,221	3,520	48,063
Net professional income	21	570	6,898	540	7,689	460	6,201
Net commission income	22	620	4,496	600	4,309	560	4,758
Net farming income	23	1,030	7,919	1,120	15,533	910	9,061
Net fishing income	24	40	358	30	260	30	328
Workers' compensation benefits	25	1,380	7,647	1,380	8,579	1,280	8,814
Social assistance payments	26	1,000	7,188	720	4,565	620	4,010
Net federal supplements	27	2,370	11,268	1,550	6,454	1,120	5,458
Total income assessed	28	54,070	2,299,311	52,500	2,490,913	47,400	2,486,262
Registered pension plan (RPP) deduction	29	12,400	23,899	13,820	31,808	14,300	37,330
RRSP/PRPP deduction	30	7,720	17,836	9,390	24,050	10,180	27,828
FHSA deduction	31	1,470	8,001	1,590	8,751	1,660	9,461
Deduction for elected split-pension amount	32	3,340	20,535	4,030	26,719	4,080	33,077
Annual union, professional, or like dues	33	12,110	6,126	12,790	7,077	12,480	7,652
Child care expenses	34	2,990	8,238	3,080	9,160	2,880	9,129
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	220	512	160	396	140	347
Support payments made	37	30	215	30	219	50	320
Carrying charges and interest expenses	38	0	0	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	4,070	4,475	3,830	4,471	3,490	4,362
Deduction for CPP or QPP enhanced contributions on employment income	40	35,480	12,198	35,270	13,794	33,520	14,675



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

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	20	4	10	4	0	0
Other employment expenses	43	2,340	7,204	2,640	9,257	2,820	9,892
Clergy residence deduction	44	70	678	80	875	120	1,461
Other deductions	45	2,390	3,411	2,170	2,926	1,850	2,670
Total deductions before adjustments	46	43,010	117,026	43,220	143,892	40,830	163,517
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	54,060	2,182,341	52,490	2,347,233	47,390	2,323,263
Canadian Forces personnel and police deduction	49	0	0	0	0	20	65
Security options deductions	50	0	0	0	0	0	0
Other payments deduction	51	4,590	26,103	3,570	19,598	2,950	18,282
Non-capital losses of other years	52	80	475	70	290	60	430
Net capital losses of other years	53	630	580	790	902	760	1,032
Capital gains deduction	54	40	590	70	897	70	886
Northern residents deductions	55	710	2,410	660	2,323	620	2,215
Additional deductions	56	270	1,089	260	890	190	602
Farming/fishing losses of prior years	57	50	397	40	355	40	369
Total deductions from net income	58	6,160	31,670	5,260	25,321	4,530	23,887
Taxable income assessed	59	53,990	2,150,723	52,440	2,321,953	47,360	2,299,406
Basic personal amount	60	54,070	848,289	52,500	823,945	47,400	744,072
Age amount	61	15,870	139,442	14,410	121,987	12,050	95,546
Spouse or common-law partner amount	62	4,140	45,509	3,840	42,416	3,760	41,854
Canada caregiver amount	63	840	5,303	930	5,897	860	5,436
Amount for an eligible dependant	64	1,800	27,119	1,630	24,060	1,520	22,655
Family caregiver amount for children under 18 years of age	65	390	1,095	390	1,135	380	1,109
CPP or QPP contributions through employment	66	35,710	61,476	35,490	69,370	33,710	73,769
CPP or QPP contributions on self-employment and other earnings	67	3,900	3,244	3,650	3,233	3,320	3,144
Employment insurance premiums	68	35,310	21,930	35,010	24,414	33,180	25,715
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	70	444	100	606	90	552
Canada employment amount	73	38,360	53,637	38,240	53,380	36,140	50,462
Home accessibility expenses	74	60	277	60	316	60	320
Home buyers' amount	75	500	4,055	590	4,863	610	5,247
Digital news subscription expenses	76	1,610	388	1,770	428	1,610	378
Pension income amount	77	15,890	31,332	15,170	29,952	12,690	25,038
Disability amount	78	4,290	42,368	3,800	37,532	2,980	29,446
Disability amount transferred from a dependant	79	860	11,267	910	11,692	940	12,541
Interest paid on student loans	80	90	60	80	48	70	30



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

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	5,310	44,218	4,490	37,241	3,460	27,765
Tuition, education, and textbook amounts transferred from a child	82	420	1,590	510	2,090	610	2,592
Amounts transferred from spouse or common-law partner	83	2,570	17,843	2,210	15,318	1,850	13,045
Medical expenses	84	15,690	45,983	14,460	44,721	11,520	37,986
Total tax credits on personal amounts	85	54,070	211,039	52,500	203,203	47,400	182,809
Allowable charitable donations and government gifts	86	10,610	16,253	11,550	20,039	11,290	19,354
Eligible cultural and ecological gifts	87	0	0	10	4	10	3
Total tax credit on donations and gifts	88	10,560	4,474	11,500	5,542	11,260	5,351
Total federal non-refundable tax credits	89	54,070	215,513	52,500	208,745	47,400	188,160
Federal dividend tax credit	90	4,590	2,106	5,470	3,231	5,120	3,034
Minimum tax carryover	91	170	327	200	452	230	638
Basic federal tax	92	47,840	110,336	48,530	139,274	44,860	155,269
Federal foreign tax credit	93	1,930	146	2,180	207	2,230	252
Federal political contribution tax credit	94	230	40	300	51	240	42
Investment tax credit	95	20	12	10	15	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	10	8	10	7
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	48,820	112,273	48,960	139,856	44,990	155,206
CPP contributions on self-employment	99	3,810	7,638	3,610	7,636	3,280	7,453
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	6,210	5,951	4,150	2,487	1,390	759
Canada Training Credit (CTC)	102	1,200	535	1,180	513	1,060	454
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	60	8	80	11	70	9
Net provincial or territorial tax	105	50,820	99,291	50,650	122,137	46,350	134,204
Total tax payable	106	51,880	219,221	51,190	269,650	46,610	296,880



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

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	47,570	0	73,330	0	57,200	0
Number of non-taxable returns	2	490	0	580	0	290	0
Total number of returns	3	48,060	0	73,900	0	57,500	0
Employment income	4	33,150	1,646,502	56,470	3,222,807	45,440	3,003,683
Commissions (from employment)	5	930	12,548	1,620	29,407	1,320	29,070
Other employment income	6	3,080	13,843	4,690	25,493	4,110	24,935
Old age security (OAS) pension	7	14,080	121,955	17,340	149,416	12,340	106,637
CPP or QPP benefits	8	16,890	174,579	21,400	229,850	15,400	170,440
Other pensions and superannuation	9	14,360	379,128	17,910	578,102	13,010	490,815
Elected split-pension amount	10	6,000	82,081	3,570	46,194	2,550	37,347
Employment insurance and other benefits	11	4,890	41,210	7,250	62,948	4,970	43,065
Taxable amount of dividends from taxable Canadian corporations	12	6,880	45,688	10,380	75,131	8,780	68,817
Interest and other investment income	13	15,990	44,026	24,260	71,936	19,670	60,663
Net partnership income (limited or non-active partners only)	14	40	54	60	180	50	104
Net rental income	15	2,360	13,620	3,680	18,750	3,300	17,751
Taxable capital gains	16	4,880	17,590	7,470	33,634	6,390	33,064
RRSP income	17	3,680	30,106	6,000	46,404	5,090	44,739
Other income	18	8,960	36,609	13,370	56,070	10,900	50,784
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	130	630	170	716	120	484
Net business income	20	3,380	47,398	5,200	78,583	3,900	64,875
Net professional income	21	530	8,019	880	13,195	710	13,878
Net commission income	22	490	2,931	790	7,038	640	6,630
Net farming income	23	1,220	21,489	1,480	15,978	1,110	13,273
Net fishing income	24	30	274	30	340	30	295
Workers' compensation benefits	25	1,120	7,235	1,850	15,601	1,270	11,401
Social assistance payments	26	460	3,080	630	4,425	340	2,356
Net federal supplements	27	850	3,713	930	4,153	500	2,052
Total income assessed	28	48,060	2,755,688	73,900	4,788,690	57,500	4,299,600
Registered pension plan (RPP) deduction	29	14,120	40,920	26,400	92,848	22,940	99,489
RRSP/PRPP deduction	30	10,540	31,674	20,920	75,373	18,670	82,351
FHSA deduction	31	1,550	9,052	2,820	17,226	2,420	16,245
Deduction for elected split-pension amount	32	4,210	38,499	7,360	85,848	5,450	81,220
Annual union, professional, or like dues	33	12,160	8,064	22,500	17,393	19,330	17,288
Child care expenses	34	2,560	8,172	4,400	15,496	3,560	12,776
Business investment loss	35	0	0	10	245	0	0
Moving expenses	36	140	417	230	800	140	699
Support payments made	37	40	230	70	475	80	652
Carrying charges and interest expenses	38	4,130	5,743	6,580	11,883	5,280	10,641
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,380	4,587	5,160	7,267	3,360	6,074
Deduction for CPP or QPP enhanced contributions on employment income	40	31,430	15,104	54,060	30,008	43,500	30,979



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

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	20	2	30	31	30	48
Other employment expenses	43	2,890	9,915	5,770	20,847	5,330	18,980
Clergy residence deduction	44	110	1,593	250	3,947	210	3,873
Other deductions	45	1,720	2,885	2,600	4,179	1,820	3,490
Total deductions before adjustments	46	39,550	176,874	66,000	383,882	52,210	385,061
Social benefits repayment	47	0	0	0	0	20	1
Net income	48	48,060	2,578,872	73,890	4,404,972	57,490	3,914,612
Canadian Forces personnel and police deduction	49	10	96	50	508	90	725
Security options deductions	50	0	0	20	11	0	0
Other payments deduction	51	2,380	14,029	3,350	24,179	2,070	15,810
Non-capital losses of other years	52	60	406	80	724	50	606
Net capital losses of other years	53	930	990	1,560	2,442	1,290	1,841
Capital gains deduction	54	110	1,844	170	3,922	170	5,070
Northern residents deductions	55	580	2,115	1,050	3,999	920	3,664
Additional deductions	56	220	644	310	994	260	796
Farming/fishing losses of prior years	57	40	352	70	714	50	664
Total deductions from net income	58	4,200	20,485	6,400	37,521	4,710	29,256
Taxable income assessed	59	48,050	2,558,405	73,850	4,367,505	57,480	3,885,377
Basic personal amount	60	48,060	754,550	73,900	1,160,369	57,500	902,786
Age amount	61	14,450	105,161	17,980	117,161	12,840	67,629
Spouse or common-law partner amount	62	3,520	39,234	5,910	66,516	4,400	49,611
Canada caregiver amount	63	820	5,360	1,330	8,914	1,010	6,887
Amount for an eligible dependant	64	1,320	19,516	2,120	31,176	1,580	23,370
Family caregiver amount for children under 18 years of age	65	380	1,067	670	1,941	610	1,729
CPP or QPP contributions through employment	66	31,640	75,798	54,270	148,913	43,670	130,441
CPP or QPP contributions on self-employment and other earnings	67	3,200	3,302	4,780	5,212	2,750	4,008
Employment insurance premiums	68	31,180	26,277	53,370	50,133	42,820	41,924
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	130	780	260	1,548	260	1,560
Canada employment amount	73	34,490	47,899	58,130	81,549	46,680	65,708
Home accessibility expenses	74	60	302	100	648	70	345
Home buyers' amount	75	610	5,218	1,080	9,254	910	7,841
Digital news subscription expenses	76	2,190	525	3,300	799	2,760	665
Pension income amount	77	15,810	31,315	19,440	38,379	14,110	27,848
Disability amount	78	3,070	30,258	4,000	39,484	2,690	26,526
Disability amount transferred from a dependant	79	890	11,871	1,510	20,971	1,380	19,316
Interest paid on student loans	80	60	37	110	88	130	106



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

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	2,950	22,894	4,340	33,332	2,990	22,035
Tuition, education, and textbook amounts transferred from a child	82	670	2,869	1,250	5,203	1,230	5,250
Amounts transferred from spouse or common-law partner	83	1,590	11,610	2,310	16,608	1,590	11,564
Medical expenses	84	12,020	44,400	14,630	53,651	9,160	35,047
Total tax credits on personal amounts	85	48,060	186,040	73,900	283,781	57,500	217,839
Allowable charitable donations and government gifts	86	12,530	24,740	20,690	40,232	17,240	37,091
Eligible cultural and ecological gifts	87	10	3	20	11	10	7
Total tax credit on donations and gifts	88	12,500	6,880	20,620	11,188	17,190	10,352
Total federal non-refundable tax credits	89	48,060	192,920	73,900	294,970	57,500	228,191
Federal dividend tax credit	90	6,880	4,743	10,390	8,102	8,840	7,651
Minimum tax carryover	91	240	836	430	1,905	340	1,813
Basic federal tax	92	46,330	187,947	72,160	370,510	56,730	384,557
Federal foreign tax credit	93	3,000	354	4,730	738	4,120	876
Federal political contribution tax credit	94	440	81	590	121	520	106
Investment tax credit	95	10	14	20	23	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	20	12	10	10
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	46,340	187,599	72,090	369,711	56,690	383,583
CPP contributions on self-employment	99	3,200	7,839	4,880	12,409	3,190	10,032
Social Benefits repayment	100	0	0	0	0	20	1
Canada workers benefit (CWB)	101	400	287	280	245	80	74
Canada Training Credit (CTC)	102	1,040	457	1,730	715	1,400	588
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	70	8	160	22	340	46
Net provincial or territorial tax	105	47,430	163,486	73,160	302,927	57,130	295,560
Total tax payable	106	47,570	358,943	73,330	685,074	57,200	689,207



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

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	46,120	0	37,360	0	90,020	0
Number of non-taxable returns	2	150	0	90	0	180	0
Total number of returns	3	46,270	0	37,450	0	90,200	0
Employment income	4	37,280	2,794,973	30,400	2,541,209	78,470	8,307,466
Commissions (from employment)	5	1,130	30,150	910	27,992	2,510	112,777
Other employment income	6	3,460	18,824	2,900	15,471	7,920	40,400
Old age security (OAS) pension	7	9,610	82,674	7,660	66,307	12,030	104,743
CPP or QPP benefits	8	11,870	134,856	9,380	108,169	15,880	189,033
Other pensions and superannuation	9	10,040	411,919	8,130	348,621	14,210	687,226
Elected split-pension amount	10	2,310	35,210	2,510	39,398	3,450	43,697
Employment insurance and other benefits	11	3,170	25,915	2,100	16,838	3,490	26,453
Taxable amount of dividends from taxable Canadian corporations	12	8,110	83,022	7,630	92,575	20,030	314,224
Interest and other investment income	13	16,840	58,432	14,380	56,663	35,800	159,071
Net partnership income (limited or non-active partners only)	14	0	0	60	263	0	0
Net rental income	15	3,010	16,918	2,830	18,459	7,440	46,574
Taxable capital gains	16	5,840	36,485	5,530	40,505	14,420	148,125
RRSP income	17	4,180	41,495	3,500	38,396	7,910	99,705
Other income	18	9,380	49,063	8,260	41,584	21,240	130,716
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	110	345	80	321	140	786
Net business income	20	3,190	56,494	2,560	50,904	6,220	153,340
Net professional income	21	720	14,762	620	13,641	1,870	57,887
Net commission income	22	440	5,984	330	6,387	880	22,749
Net farming income	23	960	11,922	910	12,624	2,010	40,236
Net fishing income	24	20	121	20	204	30	245
Workers' compensation benefits	25	990	9,001	720	6,766	1,710	20,414
Social assistance payments	26	190	1,235	110	977	180	1,193
Net federal supplements	27	290	1,232	190	824	290	1,073
Total income assessed	28	46,270	3,923,802	37,450	3,546,892	90,200	10,714,440
Registered pension plan (RPP) deduction	29	20,080	104,892	17,460	106,326	50,210	408,435
RRSP/PRPP deduction	30	16,470	86,243	14,570	84,977	42,430	346,453
FHSA deduction	31	1,870	12,970	1,310	9,298	2,280	17,142
Deduction for elected split-pension amount	32	4,000	66,306	3,170	50,618	6,780	128,669
Annual union, professional, or like dues	33	16,860	17,341	14,800	16,986	42,320	56,081
Child care expenses	34	2,790	10,348	2,180	8,336	4,870	18,564
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	140	537	90	618	240	1,934
Support payments made	37	90	759	80	744	410	4,575
Carrying charges and interest expenses	38	0	0	4,330	11,534	11,240	40,725
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,960	4,565	1,410	3,639	3,120	9,420
Deduction for CPP or QPP enhanced contributions on employment income	40	35,610	27,453	28,850	22,693	75,650	60,698



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

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	40	147	30	89	150	802
Other employment expenses	43	4,550	16,768	3,680	12,417	10,180	35,447
Clergy residence deduction	44	170	3,456	130	2,804	160	3,239
Other deductions	45	1,330	3,470	960	2,794	2,170	9,237
Total deductions before adjustments	46	42,380	366,354	34,540	334,167	86,680	1,141,792
Social benefits repayment	47	740	673	3,570	2,772	10,270	30,628
Net income	48	46,270	3,556,959	37,440	3,209,996	90,190	9,542,195
Canadian Forces personnel and police deduction	49	110	1,333	80	1,374	90	2,203
Security options deductions	50	0	0	20	32	40	112
Other payments deduction	51	1,450	11,468	1,000	8,566	2,150	22,639
Non-capital losses of other years	52	40	467	30	361	50	678
Net capital losses of other years	53	1,270	2,477	1,180	2,333	3,170	8,229
Capital gains deduction	54	200	6,995	220	9,121	520	29,062
Northern residents deductions	55	760	3,079	640	2,666	2,640	11,718
Additional deductions	56	170	819	150	587	230	2,063
Farming/fishing losses of prior years	57	30	444	30	568	90	2,040
Total deductions from net income	58	3,870	27,088	3,210	25,630	8,600	78,839
Taxable income assessed	59	46,250	3,529,992	37,440	3,184,365	90,170	9,463,656
Basic personal amount	60	46,270	726,526	37,450	587,987	90,200	1,416,413
Age amount	61	10,100	39,395	8,110	20,561	7,090	13,483
Spouse or common-law partner amount	62	3,490	39,487	2,910	32,562	7,300	82,454
Canada caregiver amount	63	790	5,377	620	4,193	1,590	11,018
Amount for an eligible dependant	64	1,260	18,465	1,010	14,920	2,770	40,544
Family caregiver amount for children under 18 years of age	65	500	1,452	390	1,135	1,150	3,260
CPP or QPP contributions through employment	66	35,720	108,899	28,950	89,070	75,760	236,532
CPP or QPP contributions on self-employment and other earnings	67	1,720	2,988	1,270	2,380	2,870	6,191
Employment insurance premiums	68	34,950	34,775	28,310	28,420	73,060	74,596
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	220	1,302	190	1,128	580	3,468
Canada employment amount	73	38,180	53,797	31,090	43,903	79,620	113,092
Home accessibility expenses	74	60	378	60	300	90	587
Home buyers' amount	75	690	5,965	520	4,744	940	8,492
Digital news subscription expenses	76	2,430	591	2,130	513	5,250	1,287
Pension income amount	77	10,990	21,635	8,940	17,657	16,390	32,063
Disability amount	78	2,010	19,812	1,420	13,989	2,650	26,140
Disability amount transferred from a dependant	79	1,090	15,344	870	12,281	2,600	37,282
Interest paid on student loans	80	140	112	100	66	180	130



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

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	2,140	12,187	1,490	7,424	3,150	15,961
Tuition, education, and textbook amounts transferred from a child	82	1,080	4,714	1,050	4,658	4,030	18,080
Amounts transferred from spouse or common-law partner	83	1,240	8,951	960	6,847	2,230	15,078
Medical expenses	84	6,330	26,864	4,420	20,253	8,790	41,352
Total tax credits on personal amounts	85	46,270	172,358	37,450	137,257	90,200	329,636
Allowable charitable donations and government gifts	86	14,960	34,696	12,840	33,519	33,690	92,299
Eligible cultural and ecological gifts	87	10	5	10	4	30	191
Total tax credit on donations and gifts	88	14,930	9,711	12,820	9,417	33,660	26,019
Total federal non-refundable tax credits	89	46,270	182,069	37,450	146,674	90,200	355,655
Federal dividend tax credit	90	8,200	9,141	7,690	10,312	20,220	35,474
Minimum tax carryover	91	320	1,917	350	2,197	830	6,684
Basic federal tax	92	45,820	389,541	37,120	379,305	89,590	1,284,399
Federal foreign tax credit	93	3,740	856	3,630	1,093	9,600	4,760
Federal political contribution tax credit	94	470	102	470	103	1,170	263
Investment tax credit	95	20	47	0	0	60	161
Labour-sponsored funds tax credit (provincially registered)	96	20	12	30	22	70	53
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	45,750	388,572	37,060	378,076	89,410	1,279,249
CPP contributions on self-employment	99	1,880	7,520	1,350	5,990	2,990	15,550
Social Benefits repayment	100	740	673	3,570	2,772	10,270	30,628
Canada workers benefit (CWB)	101	30	39	20	30	40	52
Canada Training Credit (CTC)	102	1,260	516	940	386	2,180	951
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	10	36
Eligible educator school supply tax credit	104	360	46	350	49	1,720	232
Net provincial or territorial tax	105	46,070	288,139	37,310	273,242	89,850	914,261
Total tax payable	106	46,120	684,927	37,360	660,096	90,020	2,239,713



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

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	30,610	0	12,960	0
Number of non-taxable returns	2	80	0	30	0
Total number of returns	3	30,680	0	12,990	0
Employment income	4	25,630	3,796,812	9,400	2,669,434
Commissions (from employment)	5	1,560	138,569	820	256,594
Other employment income	6	3,230	23,162	1,180	29,617
Old age security (OAS) pension	7	4,370	38,374	2,850	24,164
CPP or QPP benefits	8	6,010	72,903	3,750	45,223
Other pensions and superannuation	9	5,650	320,517	3,130	263,172
Elected split-pension amount	10	1,320	18,560	610	6,848
Employment insurance and other benefits	11	620	4,366	90	787
Taxable amount of dividends from taxable Canadian corporations	12	11,070	387,678	7,780	1,167,380
Interest and other investment income	13	15,030	126,587	8,680	256,716
Net partnership income (limited or non-active partners only)	14	210	2,635	360	8,982
Net rental income	15	3,400	31,427	1,950	55,582
Taxable capital gains	16	8,080	201,037	6,230	1,040,312
RRSP income	17	2,660	71,213	870	103,283
Other income	18	10,430	131,552	6,670	278,456
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	2,330	111,408	1,100	104,912
Net professional income	21	1,220	97,985	1,220	289,743
Net commission income	22	350	23,363	220	37,988
Net farming income	23	930	29,546	570	26,104
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	370	6,344	40	1,664
Social assistance payments	26	0	0	0	0
Net federal supplements	27	150	508	130	407
Total income assessed	28	30,680	5,637,814	12,990	6,669,571
Registered pension plan (RPP) deduction	29	12,790	129,353	2,320	27,655
RRSP/PRPP deduction	30	16,970	290,111	6,930	267,135
FHSA deduction	31	540	4,360	180	1,544
Deduction for elected split-pension amount	32	2,550	57,987	1,160	30,602
Annual union, professional, or like dues	33	9,580	15,086	1,560	3,259
Child care expenses	34	840	3,813	250	1,509
Business investment loss	35	10	742	10	716
Moving expenses	36	90	1,335	30	328
Support payments made	37	270	6,315	180	9,996
Carrying charges and interest expenses	38	6,280	38,591	5,040	83,556
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,680	5,933	1,300	4,742
Deduction for CPP or QPP enhanced contributions on employment income	40	24,220	19,443	8,250	6,410



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

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	140	1,177	290	21,392
Other employment expenses	43	4,000	18,334	1,360	19,057
Clergy residence deduction	44	40	744	0	0
Other deductions	45	990	15,820	660	51,865
Total deductions before adjustments	46	29,220	609,143	11,960	529,878
Social benefits repayment	47	4,400	33,508	2,770	23,436
Net income	48	30,680	4,995,490	12,980	6,117,375
Canadian Forces personnel and police deduction	49	10	553	0	0
Security options deductions	50	80	569	160	16,946
Other payments deduction	51	470	6,741	50	1,729
Non-capital losses of other years	52	20	836	0	0
Net capital losses of other years	53	1,870	6,903	1,510	19,661
Capital gains deduction	54	670	72,558	1,370	415,147
Northern residents deductions	55	1,370	7,026	210	1,156
Additional deductions	56	120	1,080	80	2,358
Farming/fishing losses of prior years	57	50	1,792	0	0
Total deductions from net income	58	4,370	98,152	3,130	463,650
Taxable income assessed	59	30,670	4,897,461	12,970	5,654,069
Basic personal amount	60	30,680	476,539	12,990	185,210
Age amount	61	350	1,242	120	573
Spouse or common-law partner amount	62	2,900	33,286	1,210	12,895
Canada caregiver amount	63	610	4,460	240	1,790
Amount for an eligible dependant	64	680	9,572	180	2,341
Family caregiver amount for children under 18 years of age	65	370	1,060	120	337
CPP or QPP contributions through employment	66	24,250	75,600	8,280	25,070
CPP or QPP contributions on self-employment and other earnings	67	1,610	3,899	1,270	3,122
Employment insurance premiums	68	21,750	22,104	5,910	5,631
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	280	1,656	40	222
Canada employment amount	73	26,080	37,011	9,600	13,580
Home accessibility expenses	74	50	318	20	185
Home buyers' amount	75	210	1,955	60	572
Digital news subscription expenses	76	2,610	670	1,570	430
Pension income amount	77	6,510	12,654	3,540	6,812
Disability amount	78	850	8,341	460	4,521
Disability amount transferred from a dependant	79	890	12,138	300	3,887
Interest paid on student loans	80	60	45	30	45



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

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	630	5,213	180	1,981
Tuition, education, and textbook amounts transferred from a child	82	2,190	10,433	1,150	5,825
Amounts transferred from spouse or common-law partner	83	770	5,218	290	1,845
Medical expenses	84	3,040	20,100	1,820	19,291
Total tax credits on personal amounts	85	30,680	111,536	12,990	44,434
Allowable charitable donations and government gifts	86	13,760	59,901	7,510	152,868
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	13,740	17,029	7,500	49,296
Total federal non-refundable tax credits	89	30,680	128,565	12,990	93,730
Federal dividend tax credit	90	11,100	44,652	7,140	135,932
Minimum tax carryover	91	580	4,344	250	2,100
Basic federal tax	92	30,390	824,236	12,830	1,360,260
Federal foreign tax credit	93	5,710	5,897	4,370	13,874
Federal political contribution tax credit	94	610	170	460	169
Investment tax credit	95	60	396	130	3,319
Labour-sponsored funds tax credit (provincially registered)	96	40	27	0	0
Alternative minimum tax payable	97	0	0	1,020	33,552
Net federal tax	98	30,300	817,841	12,810	1,343,012
CPP contributions on self-employment	99	1,650	9,807	1,280	7,846
Social Benefits repayment	100	4,400	33,508	2,770	23,436
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	400	165	40	13
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	40	7	0	0
Net provincial or territorial tax	105	30,480	580,013	12,850	797,395
Total tax payable	106	30,610	1,441,177	12,960	2,171,692

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.