



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

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	467,040	0	2,030	0	3,170	0
Number of non-taxable returns	2	207,850	0	40,640	0	19,210	0
Total number of returns	3	674,890	0	42,670	0	22,390	0
Employment income	4	406,440	21,616,830	10,260	27,855	13,130	88,730
Commissions (from employment)	5	9,880	326,716	90	48	190	181
Other employment income	6	41,210	339,387	490	681	500	1,837
Old age security (OAS) pension	7	191,840	1,649,646	770	1,623	1,550	7,109
CPP or QPP benefits	8	241,670	1,999,145	3,070	6,622	4,370	21,697
Other pensions and superannuation	9	131,610	3,300,403	330	758	500	1,680
Elected split-pension amount	10	38,370	498,903	140	436	290	1,332
Employment insurance and other benefits	11	95,620	996,624	780	2,286	1,350	7,248
Taxable amount of dividends from taxable Canadian corporations	12	57,290	1,389,330	440	529	370	490
Interest and other investment income	13	110,580	330,725	2,410	1,519	1,620	1,844
Net partnership income (limited or non-active partners only)	14	170	2,299	0	0	0	0
Net rental income	15	13,180	50,519	300	-1,367	250	656
Taxable capital gains	16	37,340	625,877	390	377	370	764
RRSP income	17	31,510	347,915	410	641	310	1,138
Other income	18	68,190	519,337	1,220	2,691	1,780	5,536
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,890	13,140	270	561	320	1,021
Net business income	20	30,960	480,309	1,960	-10,543	1,810	9,164
Net professional income	21	5,990	210,023	260	-427	230	1,215
Net commission income	22	0	0	240	-601	190	493
Net farming income	23	0	0	130	-1,882	0	0
Net fishing income	24	1,930	70,345	30	-675	30	-32
Workers' compensation benefits	25	10,550	148,901	60	114	120	485
Social assistance payments	26	31,230	302,891	910	2,441	2,270	16,476
Net federal supplements	27	88,300	510,448	640	1,036	1,120	3,248
Total income assessed	28	652,070	35,827,116	19,840	34,770	22,390	172,519
Registered pension plan (RPP) deduction	29	131,290	678,309	590	1,204	320	227
RRSP/PRPP deduction	30	101,620	803,938	250	438	180	393
FHSA deduction	31	9,140	54,651	80	219	60	190
Deduction for elected split-pension amount	32	38,410	499,534	0	0	0	0
Annual union, professional, or like dues	33	123,900	105,354	1,050	166	1,290	245
Child care expenses	34	27,450	123,176	510	751	430	1,053
Business investment loss	35	60	1,809	0	0	0	0
Moving expenses	36	2,890	12,603	50	68	70	115
Support payments made	37	1,280	18,392	0	0	0	0
Carrying charges and interest expenses	38	22,970	90,716	110	121	130	195
Deduction for CPP or QPP contributions on self-employment and other earnings	39	27,470	35,229	430	37	1,880	446
Deduction for CPP or QPP enhanced contributions on employment income	40	373,680	174,939	4,000	713	8,590	368



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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	110	4,155	0	0	0	0
Other employment expenses	43	30,650	101,893	0	0	0	0
Clergy residence deduction	44	750	11,262	0	0	0	0
Other deductions	45	27,450	74,855	1,020	982	610	772
Total deductions before adjustments	46	449,080	2,791,132	6,700	5,885	11,020	4,211
Social benefits repayment	47	14,170	52,380	0	0	0	0
Net income	48	650,570	33,001,379	18,600	44,973	22,310	168,557
Canadian Forces personnel and police deduction	49	740	19,070	0	0	0	0
Security options deductions	50	190	13,549	0	0	0	0
Other payments deduction	51	126,510	962,012	1,590	3,591	3,500	20,209
Non-capital losses of other years	52	610	4,419	0	0	20	46
Net capital losses of other years	53	7,370	21,061	30	30	30	32
Capital gains deduction	54	1,060	168,124	0	0	0	0
Northern residents deductions	55	310	1,128	0	0	0	0
Additional deductions	56	6,530	24,855	0	0	0	0
Farming/fishing losses of prior years	57	120	1,413	0	0	0	0
Total deductions from net income	58	139,640	1,218,324	1,650	3,694	3,560	20,409
Taxable income assessed	59	633,140	31,785,059	17,750	41,670	20,520	148,274
Basic personal amount	60	674,890	10,523,543	42,670	631,204	22,380	343,350
Age amount	61	189,600	1,505,919	1,340	11,407	1,770	15,348
Spouse or common-law partner amount	62	45,630	441,089	1,690	18,077	870	9,836
Canada caregiver amount	63	10,650	64,771	100	694	70	458
Amount for an eligible dependant	64	25,340	375,287	1,530	23,114	540	7,882
Family caregiver amount for children under 18 years of age	65	4,520	13,366	230	739	80	264
CPP or QPP contributions through employment	66	381,490	783,022	6,760	3,741	9,180	2,452
CPP or QPP contributions on self-employment and other earnings	67	26,270	24,596	430	27	1,860	336
Employment insurance premiums	68	385,320	266,284	8,710	1,873	12,410	1,556
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	3,070	18,420	40	246	30	192
Canada employment amount	73	420,840	586,817	10,640	12,802	13,340	18,665
Home accessibility expenses	74	470	2,921	0	0	0	0
Home buyers' amount	75	4,470	36,832	30	200	20	141
Digital news subscription expenses	76	9,720	2,254	80	25	30	10
Pension income amount	77	151,280	291,291	430	569	710	1,167
Disability amount	78	38,830	383,944	1,690	17,183	1,300	13,031
Disability amount transferred from a dependant	79	10,500	143,808	330	5,093	120	1,826
Interest paid on student loans	80	2,110	1,506	0	0	0	0



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Tuition, education, and textbook amounts	81	33,600	227,211	0	0	10	15
Tuition, education, and textbook amounts transferred from a child	82	8,060	40,383	0	0	0	0
Amounts transferred from spouse or common-law partner	83	42,760	318,281	710	5,099	480	3,220
Medical expenses	84	157,940	528,445	2,940	3,638	1,900	2,641
Total tax credits on personal amounts	85	674,890	2,487,043	42,670	110,364	22,390	63,363
Allowable charitable donations and government gifts	86	0	0	50	21	90	41
Eligible cultural and ecological gifts	87	120	162	0	0	0	0
Total tax credit on donations and gifts	88	0	0	50	5	90	10
Total federal non-refundable tax credits	89	674,890	2,546,325	42,670	110,369	22,390	63,373
Federal dividend tax credit	90	51,380	161,327	0	0	50	0
Minimum tax carryover	91	1,510	8,377	0	0	0	0
Basic federal tax	92	422,930	3,173,239	70	9	180	50
Federal foreign tax credit	93	21,220	21,360	0	0	0	0
Federal political contribution tax credit	94	2,550	496	0	0	0	0
Investment tax credit	95	490	1,561	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	380	13,821	0	0	0	0
Net federal tax	98	441,580	3,177,783	1,730	1,015	1,970	1,228
CPP contributions on self-employment	99	25,500	59,267	360	61	1,690	756
Social Benefits repayment	100	14,170	52,380	0	0	0	0
Canada workers benefit (CWB)	101	68,650	87,501	2,910	3,184	3,530	4,418
Canada Training Credit (CTC)	102	8,260	3,442	270	115	190	75
Multigenerational home renovation tax credit (MHRTC)	103	50	148	0	0	0	0
Eligible educator school supply tax credit	104	2,200	316	0	0	0	0
Net provincial or territorial tax	105	433,560	2,252,755	30	3	80	18
Total tax payable	106	467,040	5,542,352	2,030	1,079	3,170	2,003



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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	5,140	0	10,080	0	16,070	0
Number of non-taxable returns	2	36,300	0	30,330	0	38,360	0
Total number of returns	3	41,440	0	40,410	0	54,420	0
Employment income	4	14,720	147,610	15,530	208,240	16,720	287,496
Commissions (from employment)	5	220	293	270	556	310	679
Other employment income	6	650	2,553	900	3,590	1,140	5,241
Old age security (OAS) pension	7	6,720	51,574	16,130	136,317	33,910	298,473
CPP or QPP benefits	8	12,670	67,232	19,720	108,467	34,720	200,166
Other pensions and superannuation	9	1,110	4,555	3,270	12,666	7,450	32,884
Elected split-pension amount	10	900	4,609	1,520	10,832	2,510	22,151
Employment insurance and other benefits	11	2,510	16,982	4,080	32,748	5,550	51,673
Taxable amount of dividends from taxable Canadian corporations	12	510	776	1,020	2,062	1,580	3,238
Interest and other investment income	13	2,580	2,545	3,670	4,032	5,380	5,817
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	300	1,032	380	858	500	1,406
Taxable capital gains	16	510	1,018	760	1,500	1,040	2,401
RRSP income	17	530	2,464	760	3,712	1,060	5,563
Other income	18	2,830	10,885	3,090	13,742	3,200	14,757
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	440	1,765	350	1,429	320	1,484
Net business income	20	2,330	18,766	2,370	23,922	2,210	22,922
Net professional income	21	300	2,262	310	3,027	270	2,750
Net commission income	22	200	1,033	240	1,276	230	1,501
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	40	-109	60	-78	70	301
Workers' compensation benefits	25	230	1,171	390	2,761	880	6,880
Social assistance payments	26	14,240	160,505	5,440	69,105	2,120	18,668
Net federal supplements	27	4,790	16,250	13,670	63,374	30,540	251,202
Total income assessed	28	41,440	516,269	40,410	704,788	54,420	1,238,460
Registered pension plan (RPP) deduction	29	430	361	770	714	1,110	1,082
RRSP/PRPP deduction	30	320	503	530	910	840	1,547
FHSA deduction	31	90	360	130	509	200	824
Deduction for elected split-pension amount	32	60	102	180	261	440	760
Annual union, professional, or like dues	33	1,770	342	2,070	483	2,550	753
Child care expenses	34	630	1,869	790	2,358	900	2,803
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	100	165	160	201	190	308
Support payments made	37	0	0	0	0	20	99
Carrying charges and interest expenses	38	190	254	310	405	450	536
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,370	1,124	2,400	1,586	2,120	1,592
Deduction for CPP or QPP enhanced contributions on employment income	40	11,320	857	13,350	1,464	15,210	2,247



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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	0	0	200	384	290	589
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	1,110	1,265	1,390	1,910	1,800	3,141
Total deductions before adjustments	46	14,520	7,656	16,720	11,282	18,640	16,408
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	41,410	508,895	40,390	693,582	54,390	1,222,125
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	19,110	177,926	19,050	135,241	32,710	276,750
Non-capital losses of other years	52	20	66	40	71	50	119
Net capital losses of other years	53	30	37	70	54	100	127
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	150	260	430	546	800	2,485
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	19,230	178,317	19,250	135,940	33,020	279,554
Taxable income assessed	59	30,670	330,801	37,680	557,760	53,910	943,068
Basic personal amount	60	41,440	645,280	40,410	630,884	54,420	852,167
Age amount	61	6,960	61,079	16,310	143,241	34,060	299,338
Spouse or common-law partner amount	62	1,480	16,388	2,590	26,454	3,570	24,447
Canada caregiver amount	63	150	841	480	2,891	650	3,770
Amount for an eligible dependant	64	1,270	19,232	2,370	36,407	1,410	21,327
Family caregiver amount for children under 18 years of age	65	140	385	280	881	150	414
CPP or QPP contributions through employment	66	12,190	4,959	14,110	7,989	15,770	11,923
CPP or QPP contributions on self-employment and other earnings	67	2,340	832	2,370	1,169	2,090	1,174
Employment insurance premiums	68	13,470	2,461	14,450	3,458	15,790	4,754
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	40	246	70	414
Canada employment amount	73	14,910	20,604	15,830	21,940	17,160	23,845
Home accessibility expenses	74	0	0	20	135	20	85
Home buyers' amount	75	20	176	30	276	60	413
Digital news subscription expenses	76	80	24	120	33	180	47
Pension income amount	77	1,870	2,984	4,520	7,426	9,360	16,191
Disability amount	78	4,450	44,057	2,970	29,280	3,250	31,997
Disability amount transferred from a dependant	79	240	3,435	410	6,467	320	3,947
Interest paid on student loans	80	10	3	0	0	70	104



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Tuition, education, and textbook amounts	81	0	0	1,930	1,776	4,660	16,055
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	30	130
Amounts transferred from spouse or common-law partner	83	2,020	12,116	6,940	51,059	7,090	55,450
Medical expenses	84	3,050	5,044	4,900	9,490	7,570	18,441
Total tax credits on personal amounts	85	41,440	126,022	40,410	147,231	54,420	207,967
Allowable charitable donations and government gifts	86	200	159	500	377	1,340	1,164
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	190	42	490	99	1,330	313
Total federal non-refundable tax credits	89	41,440	126,064	40,410	147,331	54,420	208,280
Federal dividend tax credit	90	0	0	0	0	490	109
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	320	148	3,640	850	10,360	5,799
Federal foreign tax credit	93	0	0	0	0	130	17
Federal political contribution tax credit	94	0	0	0	0	0	0
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	3,290	2,265	7,220	4,050	12,740	9,932
CPP contributions on self-employment	99	2,170	1,913	2,230	2,700	1,960	2,710
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	5,220	8,172	7,110	11,615	8,740	15,032
Canada Training Credit (CTC)	102	250	95	340	133	420	160
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	30	4
Net provincial or territorial tax	105	750	95	3,580	1,015	9,580	3,606
Total tax payable	106	5,140	4,278	10,080	7,773	16,070	16,257



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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	22,520	0	30,060	0	32,680	0
Number of non-taxable returns	2	25,110	0	8,400	0	3,960	0
Total number of returns	3	47,630	0	38,460	0	36,640	0
Employment income	4	18,780	398,234	21,640	557,965	24,220	736,767
Commissions (from employment)	5	380	1,286	420	1,571	510	2,644
Other employment income	6	1,540	7,277	1,680	8,065	1,810	8,272
Old age security (OAS) pension	7	26,590	238,114	15,260	133,907	11,570	100,385
CPP or QPP benefits	8	28,950	248,162	17,800	155,269	14,260	125,469
Other pensions and superannuation	9	14,110	85,837	12,440	131,731	10,050	148,825
Elected split-pension amount	10	3,770	39,556	3,670	44,754	3,070	43,307
Employment insurance and other benefits	11	7,010	71,032	8,250	89,155	9,060	100,777
Taxable amount of dividends from taxable Canadian corporations	12	2,380	5,788	2,300	8,150	2,110	7,840
Interest and other investment income	13	6,990	9,001	5,960	9,428	5,580	10,003
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	570	1,890	550	1,608	520	1,666
Taxable capital gains	16	1,620	3,941	1,550	4,316	1,410	4,634
RRSP income	17	1,390	7,291	1,430	9,508	1,470	10,553
Other income	18	3,590	15,574	3,570	16,270	3,390	16,476
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	240	1,372	180	1,118	130	618
Net business income	20	2,050	22,667	1,790	21,420	1,560	18,772
Net professional income	21	270	2,904	240	3,067	210	3,015
Net commission income	22	290	1,974	230	1,249	260	1,593
Net farming income	23	120	-342	130	-376	0	0
Net fishing income	24	90	491	100	922	70	733
Workers' compensation benefits	25	1,070	10,717	970	13,369	950	14,470
Social assistance payments	26	1,690	10,227	1,120	6,644	840	4,507
Net federal supplements	27	21,230	116,651	7,880	27,474	2,860	11,845
Total income assessed	28	47,630	1,300,964	38,460	1,247,928	36,640	1,374,132
Registered pension plan (RPP) deduction	29	1,770	2,127	2,490	3,474	3,770	6,171
RRSP/PRPP deduction	30	1,180	2,526	1,800	4,039	2,810	6,080
FHSA deduction	31	280	1,230	350	1,555	440	2,262
Deduction for elected split-pension amount	32	710	1,722	1,390	4,906	2,020	10,210
Annual union, professional, or like dues	33	3,100	1,026	3,820	1,410	4,780	2,059
Child care expenses	34	1,200	4,185	1,510	5,426	1,750	6,677
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	280	469	300	456	280	587
Support payments made	37	20	43	30	150	30	184
Carrying charges and interest expenses	38	620	807	830	1,068	880	1,509
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,890	1,634	1,700	1,582	1,500	1,481
Deduction for CPP or QPP enhanced contributions on employment income	40	17,430	3,273	20,420	4,745	23,160	6,444



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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	430	1,011	670	1,439	980	2,119
Clergy residence deduction	44	10	95	20	167	30	192
Other deductions	45	1,870	3,220	2,050	3,400	2,220	2,748
Total deductions before adjustments	46	20,820	23,386	24,200	33,873	27,150	48,765
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	47,600	1,277,627	38,430	1,214,079	36,640	1,325,397
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	22,920	137,596	9,460	47,487	4,470	30,822
Non-capital losses of other years	52	80	359	60	381	50	175
Net capital losses of other years	53	180	260	240	244	250	261
Capital gains deduction	54	0	0	10	64	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	1,090	2,201	910	2,939	580	2,187
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	23,350	140,569	10,010	51,183	5,130	33,587
Taxable income assessed	59	47,400	1,137,193	38,270	1,162,962	36,510	1,291,835
Basic personal amount	60	47,630	746,197	38,460	602,829	36,640	574,902
Age amount	61	26,750	235,066	15,430	135,586	11,730	103,126
Spouse or common-law partner amount	62	3,600	26,307	3,270	26,604	3,110	28,095
Canada caregiver amount	63	650	3,672	630	3,595	770	4,432
Amount for an eligible dependant	64	1,480	22,079	1,560	23,376	1,700	25,384
Family caregiver amount for children under 18 years of age	65	150	439	180	533	210	609
CPP or QPP contributions through employment	66	17,820	17,079	20,740	24,444	23,390	32,912
CPP or QPP contributions on self-employment and other earnings	67	1,840	1,198	1,650	1,155	1,440	1,078
Employment insurance premiums	68	17,950	6,557	20,750	9,087	23,380	11,994
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	80	486	80	474	100	618
Canada employment amount	73	19,510	27,036	22,470	31,226	25,120	34,961
Home accessibility expenses	74	20	107	30	132	30	130
Home buyers' amount	75	90	678	140	1,073	210	1,575
Digital news subscription expenses	76	280	61	350	78	370	81
Pension income amount	77	16,570	30,615	14,340	28,178	11,490	22,672
Disability amount	78	2,950	29,068	2,710	26,691	2,400	23,659
Disability amount transferred from a dependant	79	390	5,164	440	5,686	560	7,299
Interest paid on student loans	80	70	37	110	59	120	71



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

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	4,300	27,052	3,850	31,412	3,390	29,226
Tuition, education, and textbook amounts transferred from a child	82	50	221	80	337	110	491
Amounts transferred from spouse or common-law partner	83	4,980	39,475	3,440	26,747	2,890	21,970
Medical expenses	84	10,980	31,447	14,000	46,070	14,090	46,059
Total tax credits on personal amounts	85	47,630	187,508	38,460	153,808	36,640	145,703
Allowable charitable donations and government gifts	86	2,600	2,462	4,160	3,933	4,620	5,504
Eligible cultural and ecological gifts	87	10	23	10	6	0	0
Total tax credit on donations and gifts	88	2,580	664	4,130	1,050	4,590	1,499
Total federal non-refundable tax credits	89	47,630	188,172	38,460	154,858	36,640	147,202
Federal dividend tax credit	90	1,000	280	1,570	564	1,740	684
Minimum tax carryover	91	30	21	30	31	30	57
Basic federal tax	92	16,300	15,234	24,590	32,144	29,050	53,046
Federal foreign tax credit	93	250	35	500	63	660	90
Federal political contribution tax credit	94	30	3	60	8	70	11
Investment tax credit	95	20	14	30	24	20	14
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	18,670	20,037	26,750	36,709	30,210	55,385
CPP contributions on self-employment	99	1,720	2,784	1,570	2,698	1,390	2,528
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	10,730	17,429	12,660	13,823	8,980	7,080
Canada Training Credit (CTC)	102	490	193	490	196	520	201
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	4	0	0	30	3
Net provincial or territorial tax	105	18,830	11,436	27,260	25,112	30,690	41,146
Total tax payable	106	22,520	34,264	30,060	64,526	32,680	99,069



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

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	36,440	0	37,950	0	33,300	0
Number of non-taxable returns	2	2,100	0	1,260	0	750	0
Total number of returns	3	38,550	0	39,210	0	34,050	0
Employment income	4	26,730	936,803	28,940	1,149,477	25,460	1,131,612
Commissions (from employment)	5	570	3,233	540	3,998	540	4,825
Other employment income	6	2,120	8,475	2,260	10,042	2,230	10,536
Old age security (OAS) pension	7	11,440	99,205	10,120	87,389	8,850	76,361
CPP or QPP benefits	8	14,270	128,499	13,330	121,438	11,800	109,913
Other pensions and superannuation	9	10,350	187,395	9,540	207,730	8,530	221,356
Elected split-pension amount	10	3,820	54,440	3,070	46,730	2,470	35,975
Employment insurance and other benefits	11	9,630	112,986	10,680	121,519	7,480	86,166
Taxable amount of dividends from taxable Canadian corporations	12	2,450	11,149	2,630	12,942	2,770	14,602
Interest and other investment income	13	6,090	11,104	6,220	11,449	6,050	12,070
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	580	1,850	590	1,558	610	1,607
Taxable capital gains	16	1,650	5,404	1,740	6,207	1,810	6,117
RRSP income	17	1,680	11,982	1,860	14,352	1,930	14,418
Other income	18	3,650	18,144	3,680	18,005	3,490	17,396
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	130	700	90	506	60	263
Net business income	20	1,500	19,369	1,450	20,761	1,270	17,615
Net professional income	21	200	2,660	200	2,859	230	3,270
Net commission income	22	220	1,192	230	1,823	240	2,389
Net farming income	23	130	0	110	362	80	-31
Net fishing income	24	90	910	90	1,543	90	1,701
Workers' compensation benefits	25	880	13,838	910	15,472	670	10,711
Social assistance payments	26	680	3,503	580	2,605	470	2,246
Net federal supplements	27	1,630	6,352	1,150	3,922	760	2,615
Total income assessed	28	38,550	1,640,457	39,210	1,863,942	34,050	1,784,960
Registered pension plan (RPP) deduction	29	6,000	12,538	9,090	21,128	8,570	24,476
RRSP/PRPP deduction	30	3,870	9,346	5,180	13,738	5,710	17,361
FHSA deduction	31	550	2,998	640	3,301	700	3,760
Deduction for elected split-pension amount	32	2,470	16,337	3,060	23,035	3,240	28,850
Annual union, professional, or like dues	33	6,460	3,198	9,320	5,497	8,030	4,875
Child care expenses	34	2,030	8,795	2,320	9,860	2,080	9,416
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	230	414	200	657	150	475
Support payments made	37	40	267	50	345	50	263
Carrying charges and interest expenses	38	1,000	1,583	1,050	1,868	1,120	1,970
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,420	1,509	1,430	1,708	1,320	1,584
Deduction for CPP or QPP enhanced contributions on employment income	40	25,730	8,324	27,830	10,341	24,320	10,258



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

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	0	0	0	0	0	0
Other employment expenses	43	1,400	3,481	1,610	3,945	1,770	4,538
Clergy residence deduction	44	40	379	40	419	60	721
Other deductions	45	2,200	2,860	2,220	2,768	1,890	2,642
Total deductions before adjustments	46	29,930	72,058	32,540	98,629	29,180	111,231
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	38,540	1,568,478	39,210	1,765,337	34,050	1,674,055
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	3,120	23,694	2,580	22,000	1,870	15,572
Non-capital losses of other years	52	60	399	40	336	30	310
Net capital losses of other years	53	310	352	340	367	370	329
Capital gains deduction	54	20	184	0	0	0	0
Northern residents deductions	55	10	25	0	0	0	0
Additional deductions	56	450	1,843	350	2,006	320	1,614
Farming/fishing losses of prior years	57	0	0	10	173	0	0
Total deductions from net income	58	3,850	26,569	3,240	24,998	2,560	18,117
Taxable income assessed	59	38,430	1,541,937	39,100	1,740,400	34,000	1,655,967
Basic personal amount	60	38,550	604,846	39,210	615,568	34,050	534,593
Age amount	61	11,610	101,985	10,300	87,005	9,010	71,560
Spouse or common-law partner amount	62	2,830	27,388	2,730	27,359	2,220	21,956
Canada caregiver amount	63	800	4,625	890	5,110	760	4,375
Amount for an eligible dependant	64	1,760	26,082	1,930	28,391	1,520	22,469
Family caregiver amount for children under 18 years of age	65	270	792	300	841	250	714
CPP or QPP contributions through employment	66	25,920	42,338	28,010	52,367	24,490	51,793
CPP or QPP contributions on self-employment and other earnings	67	1,360	1,097	1,370	1,236	1,250	1,144
Employment insurance premiums	68	25,940	15,210	28,110	18,699	24,540	18,234
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	140	858	180	1,098	200	1,194
Canada employment amount	73	27,820	38,654	30,090	41,886	26,440	36,851
Home accessibility expenses	74	40	187	30	254	30	173
Home buyers' amount	75	280	2,240	360	2,784	360	2,906
Digital news subscription expenses	76	480	109	550	122	560	122
Pension income amount	77	11,750	23,205	10,640	21,050	9,580	18,933
Disability amount	78	2,440	24,077	2,250	22,212	1,870	18,438
Disability amount transferred from a dependant	79	680	8,839	800	10,451	660	8,722
Interest paid on student loans	80	170	108	170	98	170	99



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

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	2,960	25,920	2,420	21,776	1,820	15,317
Tuition, education, and textbook amounts transferred from a child	82	190	846	270	1,202	290	1,292
Amounts transferred from spouse or common-law partner	83	2,480	18,008	2,080	14,913	1,680	12,041
Medical expenses	84	15,150	52,186	15,030	48,754	12,310	42,433
Total tax credits on personal amounts	85	38,550	152,946	39,210	153,478	34,050	132,805
Allowable charitable donations and government gifts	86	5,620	7,118	6,290	8,461	6,240	8,827
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	5,590	1,946	6,260	2,319	6,190	2,426
Total federal non-refundable tax credits	89	38,550	154,892	39,210	155,797	34,050	135,232
Federal dividend tax credit	90	2,230	1,052	2,520	1,266	2,700	1,472
Minimum tax carryover	91	50	96	50	122	50	140
Basic federal tax	92	34,010	79,861	36,310	106,787	32,320	113,331
Federal foreign tax credit	93	860	85	1,020	146	1,010	181
Federal political contribution tax credit	94	110	15	120	18	140	19
Investment tax credit	95	30	42	30	56	30	49
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	34,580	81,206	36,590	107,255	32,400	113,243
CPP contributions on self-employment	99	1,300	2,574	1,340	2,917	1,230	2,703
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	4,080	3,958	3,190	1,878	970	483
Canada Training Credit (CTC)	102	560	229	550	221	470	181
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	4	70	10	70	10
Net provincial or territorial tax	105	35,600	62,335	37,550	82,374	33,120	87,638
Total tax payable	106	36,440	146,126	37,950	192,554	33,300	203,594



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

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	30,450	0	47,270	0	36,990	0
Number of non-taxable returns	2	430	0	390	0	190	0
Total number of returns	3	30,880	0	47,660	0	37,170	0
Employment income	4	21,960	1,062,292	36,740	2,055,402	29,430	1,932,177
Commissions (from employment)	5	570	6,160	970	13,674	800	15,195
Other employment income	6	2,230	14,703	4,220	30,356	3,980	43,766
Old age security (OAS) pension	7	9,350	80,430	11,860	101,654	8,030	68,775
CPP or QPP benefits	8	12,070	115,307	15,750	158,548	10,930	115,037
Other pensions and superannuation	9	9,050	256,924	11,910	407,520	8,780	342,395
Elected split-pension amount	10	3,600	51,959	2,250	30,622	1,640	25,090
Employment insurance and other benefits	11	6,060	66,353	8,300	86,376	5,100	53,186
Taxable amount of dividends from taxable Canadian corporations	12	3,220	18,417	5,140	35,274	4,570	38,034
Interest and other investment income	13	6,350	13,355	9,650	21,992	7,920	19,671
Net partnership income (limited or non-active partners only)	14	0	0	0	0	10	1
Net rental income	15	640	1,776	1,130	2,772	980	3,145
Taxable capital gains	16	2,120	7,779	3,350	14,713	2,910	15,005
RRSP income	17	2,000	15,911	3,230	26,674	2,820	23,617
Other income	18	3,760	20,582	5,820	33,155	4,620	28,936
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	385	70	416	60	442
Net business income	20	1,270	19,990	1,950	34,409	1,500	26,184
Net professional income	21	190	2,550	380	5,909	320	5,279
Net commission income	22	210	2,051	360	3,340	240	2,697
Net farming income	23	90	155	150	223	110	470
Net fishing income	24	60	1,486	150	4,372	210	8,523
Workers' compensation benefits	25	560	7,814	860	13,742	610	10,097
Social assistance payments	26	360	1,731	280	1,412	100	499
Net federal supplements	27	540	1,840	660	1,871	280	830
Total income assessed	28	30,880	1,771,490	47,660	3,086,492	37,170	2,780,572
Registered pension plan (RPP) deduction	29	8,110	24,940	15,830	60,388	14,720	70,964
RRSP/PRPP deduction	30	5,790	19,715	11,330	44,930	10,560	51,117
FHSA deduction	31	650	3,705	1,260	7,842	1,070	7,000
Deduction for elected split-pension amount	32	3,190	31,574	5,500	69,104	4,180	67,096
Annual union, professional, or like dues	33	7,230	4,780	13,590	10,898	11,980	11,255
Child care expenses	34	1,670	7,897	2,910	14,420	2,420	12,669
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	130	538	180	1,035	130	812
Support payments made	37	40	328	100	696	90	659
Carrying charges and interest expenses	38	1,270	2,470	2,090	5,181	1,860	4,856
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,210	1,585	2,120	3,058	1,390	2,653
Deduction for CPP or QPP enhanced contributions on employment income	40	20,870	9,697	34,970	19,019	28,130	19,847



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

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	0	0	0	0	0	0
Other employment expenses	43	1,800	4,828	3,910	12,048	3,690	12,066
Clergy residence deduction	44	50	659	130	1,993	120	1,963
Other deductions	45	1,560	2,035	2,250	3,554	1,550	2,801
Total deductions before adjustments	46	25,630	114,790	42,460	254,386	33,790	265,814
Social benefits repayment	47	0	0	0	0	30	3
Net income	48	30,880	1,656,826	47,660	2,832,213	37,170	2,514,834
Canadian Forces personnel and police deduction	49	10	213	70	1,256	180	4,475
Security options deductions	50	0	0	0	0	10	27
Other payments deduction	51	1,430	11,385	1,770	17,024	980	11,426
Non-capital losses of other years	52	20	160	40	490	20	163
Net capital losses of other years	53	400	474	700	954	610	890
Capital gains deduction	54	30	398	40	745	50	987
Northern residents deductions	55	0	0	20	60	10	39
Additional deductions	56	280	1,785	310	1,695	200	1,081
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	2,120	14,494	2,890	22,298	2,020	19,192
Taxable income assessed	59	30,860	1,642,365	47,620	2,809,952	37,160	2,495,677
Basic personal amount	60	30,880	484,857	47,660	748,352	37,170	583,661
Age amount	61	9,540	69,900	12,150	80,232	8,250	44,942
Spouse or common-law partner amount	62	1,930	19,619	3,340	34,630	2,650	27,329
Canada caregiver amount	63	670	4,166	940	5,833	720	4,526
Amount for an eligible dependant	64	1,200	17,505	1,860	27,034	1,320	19,301
Family caregiver amount for children under 18 years of age	65	230	706	390	1,141	320	937
CPP or QPP contributions through employment	66	21,030	48,863	35,180	94,787	28,270	83,696
CPP or QPP contributions on self-employment and other earnings	67	1,150	1,142	1,960	2,197	1,180	1,776
Employment insurance premiums	68	21,120	17,122	35,350	32,399	28,280	27,349
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	210	1,254	370	2,208	340	2,028
Canada employment amount	73	22,880	31,884	38,090	53,412	30,790	43,301
Home accessibility expenses	74	40	226	60	338	40	226
Home buyers' amount	75	320	2,590	590	4,908	540	4,534
Digital news subscription expenses	76	660	148	1,100	242	920	201
Pension income amount	77	10,240	20,257	13,100	25,867	9,570	18,910
Disability amount	78	1,700	16,771	2,320	22,883	1,870	18,469
Disability amount transferred from a dependant	79	620	8,195	950	13,120	800	11,180
Interest paid on student loans	80	140	86	250	176	220	156



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

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	1,520	12,521	2,190	17,394	1,440	10,270
Tuition, education, and textbook amounts transferred from a child	82	260	1,132	580	2,733	610	2,848
Amounts transferred from spouse or common-law partner	83	1,260	9,388	1,830	13,891	1,290	9,572
Medical expenses	84	11,290	43,911	13,990	49,963	9,210	34,474
Total tax credits on personal amounts	85	30,880	121,842	47,660	185,065	37,170	142,455
Allowable charitable donations and government gifts	86	6,120	8,940	10,660	17,001	8,720	15,199
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,090	2,461	10,600	4,698	8,680	4,230
Total federal non-refundable tax credits	89	30,880	124,303	47,660	189,763	37,170	146,685
Federal dividend tax credit	90	3,190	1,997	5,160	3,900	4,600	4,203
Minimum tax carryover	91	60	154	100	416	110	607
Basic federal tax	92	29,860	121,852	46,650	240,595	36,730	247,807
Federal foreign tax credit	93	1,330	219	2,070	463	1,890	470
Federal political contribution tax credit	94	160	28	260	44	250	43
Investment tax credit	95	30	42	50	118	40	96
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	29,870	121,614	46,610	240,022	36,700	247,218
CPP contributions on self-employment	99	1,140	2,707	1,990	5,222	1,330	4,404
Social Benefits repayment	100	0	0	0	0	30	3
Canada workers benefit (CWB)	101	270	164	150	128	50	49
Canada Training Credit (CTC)	102	460	185	790	325	660	281
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	90	11	280	37	230	34
Net provincial or territorial tax	105	30,350	96,710	47,150	187,677	36,890	188,595
Total tax payable	106	30,450	221,033	47,270	432,949	36,990	440,228



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

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	29,400	0	23,130	0	47,710	0
Number of non-taxable returns	2	110	0	80	0	150	0
Total number of returns	3	29,510	0	23,210	0	47,860	0
Employment income	4	23,870	1,797,220	18,910	1,600,037	41,130	4,310,508
Commissions (from employment)	5	600	15,284	470	15,508	1,270	58,784
Other employment income	6	3,360	45,660	2,680	32,270	6,790	63,137
Old age security (OAS) pension	7	5,690	48,612	4,270	36,548	6,320	53,913
CPP or QPP benefits	8	7,900	86,617	5,780	64,470	9,370	108,542
Other pensions and superannuation	9	6,500	278,804	5,020	231,640	8,390	433,651
Elected split-pension amount	10	1,360	21,400	1,530	26,031	1,930	28,721
Employment insurance and other benefits	11	3,070	31,721	1,900	19,477	3,710	36,236
Taxable amount of dividends from taxable Canadian corporations	12	3,950	43,408	3,590	50,238	8,960	188,920
Interest and other investment income	13	6,720	17,661	5,700	17,229	12,610	47,491
Net partnership income (limited or non-active partners only)	14	0	0	0	0	30	786
Net rental income	15	880	2,283	870	2,793	2,030	7,904
Taxable capital gains	16	2,470	14,216	2,290	15,994	5,670	54,721
RRSP income	17	2,340	23,045	1,880	20,853	4,440	59,586
Other income	18	3,680	25,461	3,140	21,844	7,740	77,347
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	183	30	177	60	509
Net business income	20	1,230	26,160	1,030	21,101	2,390	73,476
Net professional income	21	300	6,913	290	6,101	820	30,596
Net commission income	22	200	2,571	170	2,662	370	12,018
Net farming income	23	110	279	90	-78	200	761
Net fishing income	24	160	7,239	130	6,385	250	17,302
Workers' compensation benefits	25	390	6,255	260	4,703	590	12,248
Social assistance payments	26	0	0	0	0	40	535
Net federal supplements	27	160	613	100	330	170	577
Total income assessed	28	29,510	2,503,257	23,210	2,198,250	47,860	5,681,680
Registered pension plan (RPP) deduction	29	13,780	82,832	11,720	82,410	24,500	194,616
RRSP/PRPP deduction	30	9,200	52,069	7,980	52,048	21,450	207,777
FHSA deduction	31	760	5,032	540	3,618	1,040	7,560
Deduction for elected split-pension amount	32	3,030	54,162	2,280	40,663	4,500	93,044
Annual union, professional, or like dues	33	11,030	11,453	9,710	10,472	20,450	26,834
Child care expenses	34	1,960	10,644	1,500	8,241	2,280	12,816
Business investment loss	35	0	0	0	0	20	714
Moving expenses	36	120	1,070	80	810	190	2,698
Support payments made	37	70	593	90	789	310	3,708
Carrying charges and interest expenses	38	1,730	4,734	1,510	4,598	3,850	16,637
Deduction for CPP or QPP contributions on self-employment and other earnings	39	890	2,361	590	1,673	1,560	5,054
Deduction for CPP or QPP enhanced contributions on employment income	40	22,940	17,573	18,230	14,310	39,860	31,698



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

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	0	0	0	0	20	296
Other employment expenses	43	3,060	10,189	2,330	7,676	5,640	20,035
Clergy residence deduction	44	80	1,389	50	900	90	1,947
Other deductions	45	940	1,690	630	1,841	1,410	6,192
Total deductions before adjustments	46	27,090	255,830	21,440	230,056	45,880	631,656
Social benefits repayment	47	1,160	1,184	2,500	3,088	6,610	20,315
Net income	48	29,500	2,246,267	23,210	1,965,140	47,850	5,029,779
Canadian Forces personnel and police deduction	49	230	5,842	100	2,930	110	3,763
Security options deductions	50	0	0	0	0	30	170
Other payments deduction	51	590	7,111	390	5,186	780	13,330
Non-capital losses of other years	52	20	240	10	242	30	427
Net capital losses of other years	53	540	949	490	961	1,300	3,469
Capital gains deduction	54	50	1,429	50	1,660	140	5,265
Northern residents deductions	55	0	0	20	72	100	348
Additional deductions	56	140	576	110	513	210	1,097
Farming/fishing losses of prior years	57	0	0	0	0	20	263
Total deductions from net income	58	1,560	16,316	1,140	11,686	2,650	28,171
Taxable income assessed	59	29,500	2,229,966	23,200	1,953,493	47,840	5,001,630
Basic personal amount	60	29,510	463,271	23,210	364,420	47,860	751,405
Age amount	61	5,890	24,314	4,440	12,232	3,780	8,407
Spouse or common-law partner amount	62	2,120	22,364	1,550	16,481	3,820	42,100
Canada caregiver amount	63	530	3,355	430	2,779	990	6,603
Amount for an eligible dependant	64	1,040	15,041	880	12,729	1,520	21,780
Family caregiver amount for children under 18 years of age	65	280	832	280	829	510	1,491
CPP or QPP contributions through employment	66	23,020	69,897	18,300	56,176	39,970	123,850
CPP or QPP contributions on self-employment and other earnings	67	810	1,574	550	1,113	1,460	3,339
Employment insurance premiums	68	22,970	22,719	18,130	18,155	38,940	39,446
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	280	1,692	200	1,182	520	3,102
Canada employment amount	73	25,000	35,314	19,700	27,852	42,350	60,064
Home accessibility expenses	74	20	129	30	268	40	306
Home buyers' amount	75	400	3,334	300	2,610	560	4,982
Digital news subscription expenses	76	770	175	700	164	1,460	330
Pension income amount	77	7,120	14,036	5,570	10,997	9,590	18,857
Disability amount	78	1,450	14,265	1,000	9,823	1,640	16,186
Disability amount transferred from a dependant	79	660	9,357	590	8,628	1,310	17,926
Interest paid on student loans	80	160	117	120	100	210	165



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

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	990	6,362	670	3,660	1,100	6,230
Tuition, education, and textbook amounts transferred from a child	82	670	3,197	700	3,496	2,330	11,684
Amounts transferred from spouse or common-law partner	83	990	7,047	630	4,408	1,360	9,493
Medical expenses	84	6,560	24,204	4,700	18,205	6,620	28,259
Total tax credits on personal amounts	85	29,510	111,391	23,210	86,449	47,860	176,404
Allowable charitable donations and government gifts	86	7,150	12,267	6,120	11,918	14,050	29,459
Eligible cultural and ecological gifts	87	0	0	0	0	20	5
Total tax credit on donations and gifts	88	7,130	3,401	6,110	3,322	14,030	8,225
Total federal non-refundable tax credits	89	29,510	114,791	23,210	89,771	47,860	184,629
Federal dividend tax credit	90	3,980	4,782	3,620	5,614	9,040	21,120
Minimum tax carryover	91	90	485	110	684	370	2,476
Basic federal tax	92	29,290	247,254	23,060	233,537	47,610	680,288
Federal foreign tax credit	93	1,660	499	1,590	737	4,020	3,065
Federal political contribution tax credit	94	220	40	200	39	500	104
Investment tax credit	95	40	115	30	83	70	290
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	29,270	246,612	23,020	232,695	47,480	676,860
CPP contributions on self-employment	99	850	3,919	560	2,769	1,500	8,356
Social Benefits repayment	100	1,160	1,184	2,500	3,088	6,610	20,315
Canada workers benefit (CWB)	101	20	28	0	0	20	38
Canada Training Credit (CTC)	102	530	269	390	188	690	314
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	410	59	600	88	270	42
Net provincial or territorial tax	105	29,320	184,426	23,040	171,351	47,440	489,650
Total tax payable	106	29,400	436,151	23,130	409,912	47,710	1,195,202



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

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	16,590	0	6,050	0
Number of non-taxable returns	2	70	0	30	0
Total number of returns	3	16,660	0	6,080	0
Employment income	4	13,820	2,060,980	4,460	1,127,425
Commissions (from employment)	5	780	66,361	390	116,435
Other employment income	6	2,080	24,269	550	18,658
Old age security (OAS) pension	7	2,270	19,521	1,170	9,738
CPP or QPP benefits	8	3,320	39,077	1,600	18,614
Other pensions and superannuation	9	3,010	189,974	1,280	124,079
Elected split-pension amount	10	640	9,089	190	1,871
Employment insurance and other benefits	11	930	8,750	160	1,953
Taxable amount of dividends from taxable Canadian corporations	12	5,610	283,059	3,700	664,416
Interest and other investment income	13	5,900	43,196	3,190	71,319
Net partnership income (limited or non-active partners only)	14	0	0	60	861
Net rental income	15	1,030	6,891	460	10,191
Taxable capital gains	16	3,320	63,902	2,360	402,867
RRSP income	17	1,510	40,762	460	55,846
Other income	18	3,870	68,837	2,070	93,698
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	960	55,785	340	38,370
Net professional income	21	550	44,910	450	81,163
Net commission income	22	150	10,107	60	11,846
Net farming income	23	100	1,424	0	0
Net fishing income	24	150	14,875	60	4,456
Workers' compensation benefits	25	110	3,104	20	949
Social assistance payments	26	0	0	0	0
Net federal supplements	27	70	248	40	169
Total income assessed	28	16,660	3,057,942	6,080	2,868,245
Registered pension plan (RPP) deduction	29	6,410	67,236	1,330	21,424
RRSP/PRPP deduction	30	9,350	172,911	3,300	146,491
FHSA deduction	31	250	2,099	70	586
Deduction for elected split-pension amount	32	1,560	40,612	570	17,042
Annual union, professional, or like dues	33	4,910	7,930	750	1,680
Child care expenses	34	440	2,537	110	759
Business investment loss	35	0	0	0	0
Moving expenses	36	60	1,228	20	497
Support payments made	37	200	4,177	130	6,002
Carrying charges and interest expenses	38	2,290	16,938	1,690	24,986
Deduction for CPP or QPP contributions on self-employment and other earnings	39	840	3,051	410	1,511
Deduction for CPP or QPP enhanced contributions on employment income	40	13,230	10,584	4,070	3,177



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

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	20	216	40	3,625
Other employment expenses	43	2,000	8,880	630	7,239
Clergy residence deduction	44	20	357	0	0
Other deductions	45	520	8,785	240	22,250
Total deductions before adjustments	46	15,830	347,851	5,560	257,364
Social benefits repayment	47	2,690	18,275	1,180	9,515
Net income	48	16,660	2,691,816	6,080	2,601,399
Canadian Forces personnel and police deduction	49	20	386	0	0
Security options deductions	50	30	357	60	12,888
Other payments deduction	51	160	3,269	40	2,393
Non-capital losses of other years	52	10	413	0	0
Net capital losses of other years	53	770	3,472	610	7,799
Capital gains deduction	54	160	12,818	460	144,120
Northern residents deductions	55	80	311	10	85
Additional deductions	56	100	998	0	0
Farming/fishing losses of prior years	57	10	432	0	0
Total deductions from net income	58	1,290	22,668	1,130	170,561
Taxable income assessed	59	16,660	2,669,262	6,070	2,430,848
Basic personal amount	60	16,660	258,913	6,080	86,844
Age amount	61	210	744	80	406
Spouse or common-law partner amount	62	1,640	18,566	620	7,089
Canada caregiver amount	63	350	2,429	90	617
Amount for an eligible dependant	64	360	5,079	80	1,074
Family caregiver amount for children under 18 years of age	65	220	657	60	162
CPP or QPP contributions through employment	66	13,260	41,303	4,090	12,452
CPP or QPP contributions on self-employment and other earnings	67	790	2,010	390	999
Employment insurance premiums	68	12,060	12,276	2,990	2,935
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	140	852	10	84
Canada employment amount	73	14,130	20,037	4,590	6,483
Home accessibility expenses	74	10	112	0	0
Home buyers' amount	75	130	1,152	30	260
Digital news subscription expenses	76	730	190	320	92
Pension income amount	77	3,420	6,652	1,410	2,725
Disability amount	78	450	4,413	150	1,441
Disability amount transferred from a dependant	79	490	6,820	130	1,653
Interest paid on student loans	80	50	74	20	18



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

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	260	1,701	70	507
Tuition, education, and textbook amounts transferred from a child	82	1,270	7,033	620	3,676
Amounts transferred from spouse or common-law partner	83	480	3,289	150	1,094
Medical expenses	84	2,480	13,419	1,180	9,806
Total tax credits on personal amounts	85	16,660	61,159	6,080	21,083
Allowable charitable donations and government gifts	86	5,970	19,820	2,820	52,465
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	5,960	5,605	2,820	16,966
Total federal non-refundable tax credits	89	16,660	66,764	6,080	38,049
Federal dividend tax credit	90	5,620	32,247	3,460	82,011
Minimum tax carryover	91	280	2,299	130	780
Basic federal tax	92	16,550	444,256	6,030	550,394
Federal foreign tax credit	93	2,500	3,770	1,670	11,515
Federal political contribution tax credit	94	290	76	150	49
Investment tax credit	95	50	261	20	352
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	0	0	360	13,729
Net federal tax	98	16,490	440,206	6,010	540,232
CPP contributions on self-employment	99	800	5,045	390	2,501
Social Benefits repayment	100	2,690	18,275	1,180	9,515
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	160	70	20	9
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	20	3	0	0
Net provincial or territorial tax	105	16,390	299,155	5,920	320,414
Total tax payable	106	16,590	762,688	6,050	872,663

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.