



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

| 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         | 306,500       | 0                                    | 770                        | 0                                        | 1,540                      | 0                                        |
| Number of non-taxable returns                                                | 2         | 137,040       | 0                                    | 23,730                     | 0                                        | 16,880                     | 0                                        |
| Total number of returns                                                      | 3         | 443,540       | 0                                    | 24,510                     | 0                                        | 18,420                     | 0                                        |
| Employment income                                                            | 4         | 256,600       | 15,070,124                           | 6,950                      | 19,061                                   | 8,060                      | 51,546                                   |
| Commissions (from employment)                                                | 5         | 4,540         | 137,770                              | 40                         | 27                                       | 90                         | 83                                       |
| Other employment income                                                      | 6         | 32,400        | 198,214                              | 190                        | 221                                      | 220                        | 632                                      |
| Old age security (OAS) pension                                               | 7         | 133,260       | 1,148,781                            | 540                        | 983                                      | 1,130                      | 5,085                                    |
| CPP or QPP benefits                                                          | 8         | 171,780       | 1,348,841                            | 2,160                      | 4,326                                    | 3,430                      | 15,396                                   |
| Other pensions and superannuation                                            | 9         | 82,730        | 2,048,930                            | 190                        | 410                                      | 300                        | 862                                      |
| Elected split-pension amount                                                 | 10        | 25,930        | 314,797                              | 110                        | 306                                      | 180                        | 947                                      |
| Employment insurance and other benefits                                      | 11        | 85,790        | 1,088,912                            | 630                        | 2,427                                    | 1,200                      | 6,270                                    |
| Taxable amount of dividends from taxable Canadian corporations               | 12        | 29,410        | 492,945                              | 250                        | 154                                      | 230                        | 251                                      |
| Interest and other investment income                                         | 13        | 63,030        | 207,132                              | 1,180                      | 699                                      | 840                        | 820                                      |
| Net partnership income (limited or non-active partners only)                 | 14        | 110           | 1,769                                | 0                          | 0                                        | 0                          | 0                                        |
| Net rental income                                                            | 15        | 14,850        | 48,356                               | 220                        | -1,643                                   | 160                        | 481                                      |
| Taxable capital gains                                                        | 16        | 20,900        | 303,301                              | 0                          | 0                                        | 0                          | 0                                        |
| RRSP income                                                                  | 17        | 23,350        | 277,799                              | 210                        | 355                                      | 180                        | 707                                      |
| Other income                                                                 | 18        | 44,510        | 372,243                              | 850                        | 1,298                                    | 1,380                      | 4,243                                    |
| Taxable scholarships, fellowships, bursaries, and artists' project grants    | 19        | 2,320         | 9,219                                | 180                        | 367                                      | 300                        | 1,028                                    |
| Net business income                                                          | 20        | 14,330        | 219,078                              | 860                        | -4,750                                   | 790                        | 3,429                                    |
| Net professional income                                                      | 21        | 3,970         | 254,227                              | 140                        | -41                                      | 150                        | 665                                      |
| Net commission income                                                        | 22        | 2,620         | 68,603                               | 120                        | 80                                       | 90                         | 309                                      |
| Net farming income                                                           | 23        | 290           | -507                                 | 30                         | -486                                     | 0                          | 0                                        |
| Net fishing income                                                           | 24        | 9,020         | 318,111                              | 60                         | -1,387                                   | 50                         | -145                                     |
| Workers' compensation benefits                                               | 25        | 10,630        | 165,676                              | 50                         | 101                                      | 90                         | 441                                      |
| Social assistance payments                                                   | 26        | 22,480        | 220,229                              | 1,080                      | 2,979                                    | 6,170                      | 43,942                                   |
| Net federal supplements                                                      | 27        | 66,940        | 389,643                              | 460                        | 671                                      | 880                        | 2,634                                    |
| Total income assessed                                                        | 28        | 432,040       | 24,719,977                           | 13,000                     | 26,408                                   | 18,420                     | 139,924                                  |
| Registered pension plan (RPP) deduction                                      | 29        | 87,300        | 479,187                              | 330                        | 394                                      | 390                        | 274                                      |
| RRSP/PRPP deduction                                                          | 30        | 62,370        | 549,064                              | 160                        | 506                                      | 120                        | 247                                      |
| FHSA deduction                                                               | 31        | 4,630         | 27,400                               | 30                         | 104                                      | 30                         | 147                                      |
| Deduction for elected split-pension amount                                   | 32        | 25,960        | 315,245                              | 0                          | 0                                        | 0                          | 0                                        |
| Annual union, professional, or like dues                                     | 33        | 110,710       | 94,339                               | 1,190                      | 142                                      | 1,440                      | 209                                      |
| Child care expenses                                                          | 34        | 13,010        | 44,649                               | 160                        | 187                                      | 160                        | 289                                      |
| Business investment loss                                                     | 35        | 30            | 949                                  | 0                          | 0                                        | 0                          | 0                                        |
| Moving expenses                                                              | 36        | 1,770         | 8,122                                | 30                         | 40                                       | 50                         | 129                                      |
| Support payments made                                                        | 37        | 670           | 11,562                               | 0                          | 0                                        | 0                          | 0                                        |
| Carrying charges and interest expenses                                       | 38        | 9,770         | 48,283                               | 50                         | 58                                       | 50                         | 48                                       |
| Deduction for CPP or QPP contributions on self-employment and other earnings | 39        | 19,510        | 31,585                               | 200                        | 10                                       | 840                        | 184                                      |
| Deduction for CPP or QPP enhanced contributions on employment income         | 40        | 234,410       | 110,861                              | 2,470                      | 341                                      | 5,540                      | 226                                      |



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| Item                                                                                       | Item code | Total Returns | Total Returns (Thousands of Dollars) | \$4,999 and under (Number) | \$4,999 and under (Thousands of Dollars) | \$5,000 - \$9,999 (Number) | \$5,000 - \$9,999 (Thousands of Dollars) |
|--------------------------------------------------------------------------------------------|-----------|---------------|--------------------------------------|----------------------------|------------------------------------------|----------------------------|------------------------------------------|
| Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income | 41        | 0             | 0                                    | 0                          | 0                                        | 0                          | 0                                        |
| Exploration and development expenses                                                       | 42        | 70            | 511                                  | 0                          | 0                                        | 0                          | 0                                        |
| Other employment expenses                                                                  | 43        | 13,390        | 39,145                               | 0                          | 0                                        | 0                          | 0                                        |
| Clergy residence deduction                                                                 | 44        | 520           | 6,034                                | 0                          | 0                                        | 0                          | 0                                        |
| Other deductions                                                                           | 45        | 19,770        | 46,596                               | 580                        | 591                                      | 460                        | 494                                      |
| Total deductions before adjustments                                                        | 46        | 286,190       | 1,813,801                            | 4,290                      | 2,533                                    | 6,930                      | 2,286                                    |
| Social benefits repayment                                                                  | 47        | 15,580        | 54,567                               | 0                          | 0                                        | 0                          | 0                                        |
| Net income                                                                                 | 48        | 431,320       | 22,860,292                           | 12,390                     | 32,134                                   | 18,380                     | 137,795                                  |
| Canadian Forces personnel and police deduction                                             | 49        | 40            | 760                                  | 0                          | 0                                        | 0                          | 0                                        |
| Security options deductions                                                                | 50        | 140           | 6,068                                | 0                          | 0                                        | 0                          | 0                                        |
| Other payments deduction                                                                   | 51        | 97,700        | 775,409                              | 1,580                      | 3,751                                    | 7,110                      | 47,017                                   |
| Non-capital losses of other years                                                          | 52        | 420           | 2,763                                | 10                         | 24                                       | 10                         | 22                                       |
| Net capital losses of other years                                                          | 53        | 3,980         | 11,338                               | 0                          | 0                                        | 0                          | 0                                        |
| Capital gains deduction                                                                    | 54        | 310           | 48,597                               | 0                          | 0                                        | 0                          | 0                                        |
| Northern residents deductions                                                              | 55        | 14,110        | 94,353                               | 0                          | 0                                        | 0                          | 0                                        |
| Additional deductions                                                                      | 56        | 1,290         | 8,571                                | 10                         | 37                                       | 30                         | 287                                      |
| Farming/fishing losses of prior years                                                      | 57        | 30            | 255                                  | 0                          | 0                                        | 0                          | 0                                        |
| Total deductions from net income                                                           | 58        | 116,290       | 948,377                              | 1,680                      | 3,871                                    | 7,240                      | 47,548                                   |
| Taxable income assessed                                                                    | 59        | 413,950       | 21,914,015                           | 11,380                     | 28,498                                   | 13,030                     | 90,636                                   |
| Basic personal amount                                                                      | 60        | 443,540       | 6,925,262                            | 24,510                     | 369,649                                  | 18,420                     | 285,407                                  |
| Age amount                                                                                 | 61        | 131,530       | 1,062,095                            | 870                        | 7,375                                    | 1,260                      | 10,973                                   |
| Spouse or common-law partner amount                                                        | 62        | 26,050        | 224,112                              | 720                        | 8,200                                    | 400                        | 4,539                                    |
| Canada caregiver amount                                                                    | 63        | 8,610         | 52,281                               | 60                         | 458                                      | 40                         | 261                                      |
| Amount for an eligible dependant                                                           | 64        | 15,580        | 232,248                              | 660                        | 9,879                                    | 460                        | 6,953                                    |
| Family caregiver amount for children under 18 years of age                                 | 65        | 3,290         | 9,450                                | 110                        | 317                                      | 50                         | 137                                      |
| CPP or QPP contributions through employment                                                | 66        | 240,060       | 487,478                              | 4,160                      | 1,858                                    | 6,110                      | 1,525                                    |
| CPP or QPP contributions on self-employment and other earnings                             | 67        | 18,920        | 22,004                               | 200                        | 9                                        | 820                        | 142                                      |
| Employment insurance premiums                                                              | 68        | 248,580       | 169,780                              | 5,290                      | 820                                      | 7,570                      | 905                                      |
| 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        | 5,980         | 35,898                               | 40                         | 216                                      | 30                         | 150                                      |
| Canada employment amount                                                                   | 73        | 268,900       | 369,677                              | 7,010                      | 8,717                                    | 8,130                      | 11,329                                   |
| Home accessibility expenses                                                                | 74        | 220           | 1,185                                | 0                          | 0                                        | 0                          | 0                                        |
| Home buyers' amount                                                                        | 75        | 2,590         | 21,829                               | 0                          | 0                                        | 0                          | 0                                        |
| Digital news subscription expenses                                                         | 76        | 2,860         | 710                                  | 40                         | 13                                       | 30                         | 8                                        |
| Pension income amount                                                                      | 77        | 97,410        | 187,663                              | 280                        | 359                                      | 450                        | 752                                      |
| Disability amount                                                                          | 78        | 33,980        | 335,557                              | 1,390                      | 14,175                                   | 1,700                      | 16,895                                   |
| Disability amount transferred from a dependant                                             | 79        | 7,820         | 106,014                              | 150                        | 2,393                                    | 70                         | 1,107                                    |
| Interest paid on student loans                                                             | 80        | 590           | 549                                  | 0                          | 0                                        | 0                          | 0                                        |



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| Item                                                              | Item code | Total Returns | Total Returns (Thousands of Dollars) | \$4,999 and under (Number) | \$4,999 and under (Thousands of Dollars) | \$5,000 - \$9,999 (Number) | \$5,000 - \$9,999 (Thousands of Dollars) |
|-------------------------------------------------------------------|-----------|---------------|--------------------------------------|----------------------------|------------------------------------------|----------------------------|------------------------------------------|
| Tuition, education, and textbook amounts                          | 81        | 20,740        | 111,094                              | 0                          | 0                                        | 0                          | 0                                        |
| Tuition, education, and textbook amounts transferred from a child | 82        | 6,790         | 27,157                               | 0                          | 0                                        | 0                          | 0                                        |
| Amounts transferred from spouse or common-law partner             | 83        | 33,450        | 258,987                              | 400                        | 2,912                                    | 370                        | 2,517                                    |
| Medical expenses                                                  | 84        | 104,960       | 320,690                              | 1,480                      | 1,755                                    | 0                          | 0                                        |
| Total tax credits on personal amounts                             | 85        | 443,540       | 1,644,283                            | 24,510                     | 64,388                                   | 18,420                     | 51,784                                   |
| Allowable charitable donations and government gifts               | 86        | 0             | 0                                    | 40                         | 16                                       | 50                         | 24                                       |
| Eligible cultural and ecological gifts                            | 87        | 0             | 0                                    | 0                          | 0                                        | 0                          | 0                                        |
| Total tax credit on donations and gifts                           | 88        | 0             | 0                                    | 40                         | 4                                        | 50                         | 6                                        |
| Total federal non-refundable tax credits                          | 89        | 443,540       | 1,670,878                            | 24,510                     | 64,392                                   | 18,420                     | 51,790                                   |
| Federal dividend tax credit                                       | 90        | 26,450        | 53,966                               | 30                         | 0                                        | 0                          | 0                                        |
| Minimum tax carryover                                             | 91        | 460           | 2,399                                | 0                          | 0                                        | 0                          | 0                                        |
| Basic federal tax                                                 | 92        | 271,460       | 2,461,048                            | 40                         | 5                                        | 90                         | 22                                       |
| Federal foreign tax credit                                        | 93        | 11,220        | 14,380                               | 0                          | 0                                        | 0                          | 0                                        |
| Federal political contribution tax credit                         | 94        | 1,050         | 250                                  | 0                          | 0                                        | 0                          | 0                                        |
| Investment tax credit                                             | 95        | 480           | 778                                  | 0                          | 0                                        | 0                          | 0                                        |
| Labour-sponsored funds tax credit (provincially registered)       | 96        | 0             | 0                                    | 0                          | 0                                        | 0                          | 0                                        |
| Alternative minimum tax payable                                   | 97        | 110           | 5,732                                | 0                          | 0                                        | 0                          | 0                                        |
| Net federal tax                                                   | 98        | 281,350       | 2,460,586                            | 610                        | 307                                      | 970                        | 550                                      |
| CPP contributions on self-employment                              | 99        | 18,460        | 53,114                               | 160                        | 17                                       | 720                        | 305                                      |
| Social Benefits repayment                                         | 100       | 15,580        | 54,567                               | 0                          | 0                                        | 0                          | 0                                        |
| Canada workers benefit (CWB)                                      | 101       | 39,860        | 50,178                               | 1,220                      | 1,091                                    | 1,980                      | 2,312                                    |
| Canada Training Credit (CTC)                                      | 102       | 6,040         | 2,332                                | 190                        | 67                                       | 140                        | 50                                       |
| Multigenerational home renovation tax credit (MHRTC)              | 103       | 0             | 0                                    | 0                          | 0                                        | 0                          | 0                                        |
| Eligible educator school supply tax credit                        | 104       | 1,460         | 202                                  | 0                          | 0                                        | 0                          | 0                                        |
| Net provincial or territorial tax                                 | 105       | 288,570       | 1,887,693                            | 40                         | 6                                        | 70                         | 17                                       |
| Total tax payable                                                 | 106       | 306,500       | 4,456,078                            | 770                        | 331                                      | 1,540                      | 874                                      |



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| Item                                                                               | Item<br>code | \$10,000 -<br>\$14,999<br>(Number) | \$10,000 -<br>\$14,999<br>(Thousands<br>of Dollars) | \$15,000 -<br>\$19,999<br>(Number) | \$15,000 -<br>\$19,999<br>(Thousands<br>of Dollars) | \$20,000 -<br>\$24,999<br>(Number) | \$20,000 -<br>\$24,999<br>(Thousands<br>of Dollars) |
|------------------------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Number of taxable returns                                                          | 1            | 3,440                              | 0                                                   | 6,510                              | 0                                                   | 11,660                             | 0                                                   |
| Number of non-taxable returns                                                      | 2            | 23,400                             | 0                                                   | 24,140                             | 0                                                   | 27,930                             | 0                                                   |
| Total number of returns                                                            | 3            | 26,840                             | 0                                                   | 30,650                             | 0                                                   | 39,590                             | 0                                                   |
| Employment income                                                                  | 4            | 9,200                              | 88,921                                              | 9,870                              | 127,954                                             | 10,890                             | 175,165                                             |
| Commissions (from employment)                                                      | 5            | 100                                | 157                                                 | 160                                | 317                                                 | 180                                | 392                                                 |
| Other employment income                                                            | 6            | 340                                | 1,202                                               | 390                                | 1,277                                               | 610                                | 1,860                                               |
| Old age security (OAS) pension                                                     | 7            | 5,580                              | 43,874                                              | 15,140                             | 130,469                                             | 26,240                             | 232,920                                             |
| CPP or QPP benefits                                                                | 8            | 8,770                              | 44,231                                              | 17,250                             | 81,379                                              | 27,220                             | 152,272                                             |
| Other pensions and superannuation                                                  | 9            | 600                                | 2,193                                               | 1,710                              | 5,832                                               | 4,340                              | 17,120                                              |
| Elected split-pension amount                                                       | 10           | 650                                | 3,188                                               | 1,420                              | 9,432                                               | 2,340                              | 20,116                                              |
| Employment insurance and other<br>benefits                                         | 11           | 2,460                              | 16,785                                              | 3,730                              | 30,631                                              | 5,350                              | 53,701                                              |
| Taxable amount of dividends from<br>taxable Canadian corporations                  | 12           | 270                                | 389                                                 | 510                                | 685                                                 | 890                                | 1,404                                               |
| Interest and other investment income                                               | 13           | 1,330                              | 1,370                                               | 2,090                              | 2,006                                               | 3,000                              | 3,531                                               |
| Net partnership income (limited or<br>non-active partners only)                    | 14           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net rental income                                                                  | 15           | 210                                | 700                                                 | 280                                | 1,072                                               | 360                                | 1,338                                               |
| Taxable capital gains                                                              | 16           | 230                                | 507                                                 | 350                                | 545                                                 | 580                                | 942                                                 |
| RRSP income                                                                        | 17           | 320                                | 1,488                                               | 520                                | 2,723                                               | 700                                | 4,407                                               |
| Other income                                                                       | 18           | 1,830                              | 7,487                                               | 1,930                              | 8,743                                               | 2,090                              | 9,281                                               |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants       | 19           | 310                                | 1,118                                               | 320                                | 1,197                                               | 220                                | 986                                                 |
| Net business income                                                                | 20           | 890                                | 6,367                                               | 930                                | 7,396                                               | 900                                | 8,706                                               |
| Net professional income                                                            | 21           | 180                                | 1,247                                               | 160                                | 1,342                                               | 140                                | 1,290                                               |
| Net commission income                                                              | 22           | 100                                | 369                                                 | 130                                | 745                                                 | 120                                | 728                                                 |
| Net farming income                                                                 | 23           | 20                                 | -34                                                 | 10                                 | -38                                                 | 20                                 | -72                                                 |
| Net fishing income                                                                 | 24           | 100                                | -32                                                 | 160                                | 297                                                 | 240                                | 1,072                                               |
| Workers' compensation benefits                                                     | 25           | 270                                | 1,751                                               | 560                                | 4,545                                               | 980                                | 8,175                                               |
| Social assistance payments                                                         | 26           | 8,720                              | 98,125                                              | 3,580                              | 47,057                                              | 1,200                              | 11,060                                              |
| Net federal supplements                                                            | 27           | 4,420                              | 15,420                                              | 13,560                             | 68,578                                              | 23,700                             | 194,405                                             |
| Total income assessed                                                              | 28           | 26,840                             | 337,009                                             | 30,650                             | 534,522                                             | 39,590                             | 901,263                                             |
| Registered pension plan (RPP)<br>deduction                                         | 29           | 670                                | 511                                                 | 800                                | 705                                                 | 960                                | 936                                                 |
| RRSP/PRPP deduction                                                                | 30           | 250                                | 380                                                 | 350                                | 582                                                 | 510                                | 969                                                 |
| FHSA deduction                                                                     | 31           | 50                                 | 148                                                 | 60                                 | 159                                                 | 120                                | 431                                                 |
| Deduction for elected split-pension<br>amount                                      | 32           | 0                                  | 0                                                   | 80                                 | 107                                                 | 280                                | 492                                                 |
| Annual union, professional, or like<br>dues                                        | 33           | 1,910                              | 334                                                 | 2,260                              | 512                                                 | 2,870                              | 687                                                 |
| Child care expenses                                                                | 34           | 230                                | 541                                                 | 280                                | 592                                                 | 320                                | 785                                                 |
| Business investment loss                                                           | 35           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Moving expenses                                                                    | 36           | 50                                 | 124                                                 | 80                                 | 167                                                 | 100                                | 199                                                 |
| Support payments made                                                              | 37           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Carrying charges and interest<br>expenses                                          | 38           | 70                                 | 108                                                 | 100                                | 139                                                 | 160                                | 210                                                 |
| Deduction for CPP or QPP<br>contributions on self-employment and<br>other earnings | 39           | 1,000                              | 424                                                 | 980                                | 571                                                 | 1,000                              | 700                                                 |
| Deduction for CPP or QPP enhanced<br>contributions on employment income            | 40           | 7,490                              | 543                                                 | 8,560                              | 900                                                 | 9,860                              | 1,359                                               |



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| Item                                                                                       | Item<br>code | \$10,000 -<br>\$14,999<br>(Number) | \$10,000 -<br>\$14,999<br>(Thousands<br>of Dollars) | \$15,000 -<br>\$19,999<br>(Number) | \$15,000 -<br>\$19,999<br>(Thousands<br>of Dollars) | \$20,000 -<br>\$24,999<br>(Number) | \$20,000 -<br>\$24,999<br>(Thousands<br>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           | 0                                  | 0                                                   | 60                                 | 130                                                 | 90                                 | 196                                                 |
| Clergy residence deduction                                                                 | 44           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Other deductions                                                                           | 45           | 780                                | 941                                                 | 870                                | 1,068                                               | 1,260                              | 1,691                                               |
| Total deductions before adjustments                                                        | 46           | 9,200                              | 4,206                                               | 10,330                             | 5,669                                               | 11,920                             | 8,735                                               |
| Social benefits repayment                                                                  | 47           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net income                                                                                 | 48           | 26,810                             | 332,831                                             | 30,640                             | 528,893                                             | 39,590                             | 892,538                                             |
| 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           | 13,240                             | 115,295                                             | 17,300                             | 120,179                                             | 25,260                             | 213,641                                             |
| Non-capital losses of other years                                                          | 52           | 20                                 | 63                                                  | 30                                 | 118                                                 | 40                                 | 137                                                 |
| Net capital losses of other years                                                          | 53           | 20                                 | 30                                                  | 40                                 | 47                                                  | 70                                 | 58                                                  |
| Capital gains deduction                                                                    | 54           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Northern residents deductions                                                              | 55           | 200                                | 482                                                 | 250                                | 814                                                 | 380                                | 1,420                                               |
| Additional deductions                                                                      | 56           | 30                                 | 86                                                  | 80                                 | 382                                                 | 110                                | 626                                                 |
| Farming/fishing losses of prior years                                                      | 57           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total deductions from net income                                                           | 58           | 13,430                             | 115,967                                             | 17,590                             | 121,561                                             | 25,650                             | 215,915                                             |
| Taxable income assessed                                                                    | 59           | 19,680                             | 217,122                                             | 28,250                             | 407,458                                             | 39,210                             | 676,833                                             |
| Basic personal amount                                                                      | 60           | 26,840                             | 418,127                                             | 30,650                             | 478,801                                             | 39,590                             | 619,908                                             |
| Age amount                                                                                 | 61           | 5,690                              | 49,900                                              | 15,220                             | 133,754                                             | 26,310                             | 231,166                                             |
| Spouse or common-law partner amount                                                        | 62           | 1,030                              | 12,150                                              | 1,640                              | 13,099                                              | 2,780                              | 13,038                                              |
| Canada caregiver amount                                                                    | 63           | 130                                | 661                                                 | 490                                | 2,927                                               | 570                                | 3,296                                               |
| Amount for an eligible dependant                                                           | 64           | 1,160                              | 17,754                                              | 1,260                              | 19,425                                              | 850                                | 12,728                                              |
| Family caregiver amount for children under 18 years of age                                 | 65           | 150                                | 471                                                 | 160                                | 457                                                 | 110                                | 347                                                 |
| CPP or QPP contributions through employment                                                | 66           | 8,090                              | 3,148                                               | 9,080                              | 4,935                                               | 10,260                             | 7,291                                               |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 980                                | 320                                                 | 970                                | 425                                                 | 990                                | 519                                                 |
| Employment insurance premiums                                                              | 68           | 8,580                              | 1,513                                               | 9,210                              | 2,131                                               | 10,350                             | 2,944                                               |
| 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           | 40                                 | 264                                                 | 90                                 | 522                                                 | 140                                | 810                                                 |
| Canada employment amount                                                                   | 73           | 9,310                              | 12,843                                              | 10,010                             | 13,824                                              | 11,210                             | 15,404                                              |
| Home accessibility expenses                                                                | 74           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Home buyers' amount                                                                        | 75           | 0                                  | 0                                                   | 0                                  | 0                                                   | 30                                 | 217                                                 |
| Digital news subscription expenses                                                         | 76           | 40                                 | 13                                                  | 40                                 | 13                                                  | 70                                 | 21                                                  |
| Pension income amount                                                                      | 77           | 1,180                              | 1,825                                               | 3,000                              | 4,937                                               | 6,270                              | 10,876                                              |
| Disability amount                                                                          | 78           | 3,230                              | 31,816                                              | 2,660                              | 26,151                                              | 3,090                              | 30,250                                              |
| Disability amount transferred from a dependant                                             | 79           | 210                                | 3,316                                               | 240                                | 3,668                                               | 260                                | 3,563                                               |
| Interest paid on student loans                                                             | 80           | 0                                  | 0                                                   | 0                                  | 0                                                   | 20                                 | 38                                                  |



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

| Item                                                              | Item<br>code | \$10,000 -<br>\$14,999<br>(Number) | \$10,000 -<br>\$14,999<br>(Thousands<br>of Dollars) | \$15,000 -<br>\$19,999<br>(Number) | \$15,000 -<br>\$19,999<br>(Thousands<br>of Dollars) | \$20,000 -<br>\$24,999<br>(Number) | \$20,000 -<br>\$24,999<br>(Thousands<br>of Dollars) |
|-------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Tuition, education, and textbook amounts                          | 81           | 0                                  | 0                                                   | 1,210                              | 1,135                                               | 2,980                              | 9,164                                               |
| Tuition, education, and textbook amounts transferred from a child | 82           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Amounts transferred from spouse or common-law partner             | 83           | 1,940                              | 12,240                                              | 7,060                              | 56,376                                              | 5,950                              | 48,903                                              |
| Medical expenses                                                  | 84           | 0                                  | 0                                                   | 3,130                              | 5,410                                               | 5,130                              | 11,015                                              |
| Total tax credits on personal amounts                             | 85           | 26,840                             | 85,443                                              | 30,650                             | 115,221                                             | 39,590                             | 153,244                                             |
| Allowable charitable donations and government gifts               | 86           | 190                                | 114                                                 | 490                                | 376                                                 | 1,450                              | 1,334                                               |
| Eligible cultural and ecological gifts                            | 87           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total tax credit on donations and gifts                           | 88           | 180                                | 29                                                  | 490                                | 99                                                  | 1,450                              | 355                                                 |
| Total federal non-refundable tax credits                          | 89           | 26,840                             | 85,472                                              | 30,650                             | 115,320                                             | 39,590                             | 153,599                                             |
| Federal dividend tax credit                                       | 90           | 30                                 | 0                                                   | 0                                  | 0                                                   | 260                                | 41                                                  |
| Minimum tax carryover                                             | 91           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Basic federal tax                                                 | 92           | 230                                | 109                                                 | 2,280                              | 539                                                 | 6,980                              | 3,930                                               |
| Federal foreign tax credit                                        | 93           | 0                                  | 0                                                   | 20                                 | 1                                                   | 60                                 | 4                                                   |
| Federal political contribution tax credit                         | 94           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Investment tax credit                                             | 95           | 0                                  | 0                                                   | 0                                  | 0                                                   | 10                                 | 5                                                   |
| 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           | 1,850                              | 1,203                                               | 4,140                              | 2,232                                               | 8,330                              | 6,403                                               |
| CPP contributions on self-employment                              | 99           | 910                                | 718                                                 | 890                                | 971                                                 | 930                                | 1,190                                               |
| Social Benefits repayment                                         | 100          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Canada workers benefit (CWB)                                      | 101          | 3,130                              | 4,667                                               | 4,090                              | 6,540                                               | 5,300                              | 8,993                                               |
| Canada Training Credit (CTC)                                      | 102          | 240                                | 84                                                  | 230                                | 75                                                  | 250                                | 95                                                  |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Eligible educator school supply tax credit                        | 104          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net provincial or territorial tax                                 | 105          | 1,250                              | 216                                                 | 2,930                              | 1,082                                               | 7,000                              | 3,278                                               |
| Total tax payable                                                 | 106          | 3,440                              | 2,143                                               | 6,510                              | 4,289                                               | 11,660                             | 10,876                                              |



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

| Item                                                                               | Item<br>code | \$25,000 -<br>\$29,999<br>(Number) | \$25,000 -<br>\$29,999<br>(Thousands<br>of Dollars) | \$30,000 -<br>\$34,999<br>(Number) | \$30,000 -<br>\$34,999<br>(Thousands<br>of Dollars) | \$35,000 -<br>\$39,999<br>(Number) | \$35,000 -<br>\$39,999<br>(Thousands<br>of Dollars) |
|------------------------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Number of taxable returns                                                          | 1            | 18,340                             | 0                                                   | 22,290                             | 0                                                   | 22,760                             | 0                                                   |
| Number of non-taxable returns                                                      | 2            | 13,510                             | 0                                                   | 3,500                              | 0                                                   | 1,590                              | 0                                                   |
| Total number of returns                                                            | 3            | 31,850                             | 0                                                   | 25,790                             | 0                                                   | 24,350                             | 0                                                   |
| Employment income                                                                  | 4            | 12,400                             | 247,376                                             | 14,360                             | 353,084                                             | 14,890                             | 422,027                                             |
| Commissions (from employment)                                                      | 5            | 200                                | 784                                                 | 250                                | 1,026                                               | 260                                | 1,376                                               |
| Other employment income                                                            | 6            | 920                                | 2,769                                               | 1,310                              | 3,804                                               | 1,570                              | 3,758                                               |
| Old age security (OAS) pension                                                     | 7            | 17,690                             | 159,407                                             | 9,920                              | 87,452                                              | 8,310                              | 72,366                                              |
| CPP or QPP benefits                                                                | 8            | 19,640                             | 167,304                                             | 12,140                             | 104,424                                             | 10,800                             | 93,328                                              |
| Other pensions and superannuation                                                  | 9            | 8,910                              | 54,249                                              | 8,090                              | 90,578                                              | 7,320                              | 111,336                                             |
| Elected split-pension amount                                                       | 10           | 2,770                              | 29,605                                              | 2,260                              | 28,480                                              | 2,500                              | 31,602                                              |
| Employment insurance and other<br>benefits                                         | 11           | 6,520                              | 71,798                                              | 7,190                              | 89,898                                              | 7,460                              | 102,077                                             |
| Taxable amount of dividends from<br>taxable Canadian corporations                  | 12           | 1,120                              | 1,818                                               | 1,010                              | 2,209                                               | 1,110                              | 2,684                                               |
| Interest and other investment income                                               | 13           | 3,460                              | 4,177                                               | 3,240                              | 4,622                                               | 3,260                              | 5,588                                               |
| Net partnership income (limited or<br>non-active partners only)                    | 14           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net rental income                                                                  | 15           | 480                                | 1,356                                               | 470                                | 1,249                                               | 520                                | 1,489                                               |
| Taxable capital gains                                                              | 16           | 750                                | 1,518                                               | 690                                | 1,794                                               | 780                                | 2,056                                               |
| RRSP income                                                                        | 17           | 860                                | 4,936                                               | 890                                | 7,146                                               | 990                                | 8,423                                               |
| Other income                                                                       | 18           | 2,360                              | 10,854                                              | 2,260                              | 10,303                                              | 2,320                              | 10,981                                              |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants       | 19           | 160                                | 867                                                 | 100                                | 398                                                 | 90                                 | 434                                                 |
| Net business income                                                                | 20           | 890                                | 9,614                                               | 860                                | 9,364                                               | 710                                | 8,173                                               |
| Net professional income                                                            | 21           | 130                                | 1,318                                               | 130                                | 1,394                                               | 100                                | 1,399                                               |
| Net commission income                                                              | 22           | 140                                | 784                                                 | 120                                | 968                                                 | 120                                | 965                                                 |
| Net farming income                                                                 | 23           | 10                                 | -54                                                 | 0                                  | 0                                                   | 20                                 | -71                                                 |
| Net fishing income                                                                 | 24           | 330                                | 3,052                                               | 440                                | 4,594                                               | 590                                | 7,260                                               |
| Workers' compensation benefits                                                     | 25           | 1,220                              | 13,076                                              | 1,040                              | 15,084                                              | 940                                | 15,793                                              |
| Social assistance payments                                                         | 26           | 630                                | 5,765                                               | 0                                  | 0                                                   | 240                                | 2,717                                               |
| Net federal supplements                                                            | 27           | 13,950                             | 75,805                                              | 4,830                              | 15,288                                              | 1,770                              | 6,064                                               |
| Total income assessed                                                              | 28           | 31,850                             | 868,781                                             | 25,790                             | 837,594                                             | 24,350                             | 912,465                                             |
| Registered pension plan (RPP)<br>deduction                                         | 29           | 1,300                              | 1,502                                               | 1,840                              | 2,634                                               | 2,430                              | 3,993                                               |
| RRSP/PRPP deduction                                                                | 30           | 750                                | 1,516                                               | 1,130                              | 2,368                                               | 1,560                              | 3,496                                               |
| FHSA deduction                                                                     | 31           | 150                                | 624                                                 | 180                                | 798                                                 | 230                                | 1,012                                               |
| Deduction for elected split-pension<br>amount                                      | 32           | 690                                | 1,872                                               | 1,300                              | 5,401                                               | 1,840                              | 9,804                                               |
| Annual union, professional, or like<br>dues                                        | 33           | 3,550                              | 997                                                 | 4,250                              | 1,491                                               | 4,980                              | 1,962                                               |
| Child care expenses                                                                | 34           | 480                                | 1,187                                               | 560                                | 1,438                                               | 670                                | 1,988                                               |
| Business investment loss                                                           | 35           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Moving expenses                                                                    | 36           | 170                                | 313                                                 | 210                                | 482                                                 | 150                                | 269                                                 |
| Support payments made                                                              | 37           | 0                                  | 0                                                   | 20                                 | 92                                                  | 10                                 | 151                                                 |
| Carrying charges and interest<br>expenses                                          | 38           | 230                                | 321                                                 | 260                                | 473                                                 | 330                                | 594                                                 |
| Deduction for CPP or QPP<br>contributions on self-employment and<br>other earnings | 39           | 1,090                              | 853                                                 | 1,150                              | 949                                                 | 1,180                              | 1,007                                               |
| Deduction for CPP or QPP enhanced<br>contributions on employment income            | 40           | 11,450                             | 2,016                                               | 13,470                             | 2,983                                               | 14,060                             | 3,640                                               |



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

| Item                                                                                       | Item<br>code | \$25,000 -<br>\$29,999<br>(Number) | \$25,000 -<br>\$29,999<br>(Thousands<br>of Dollars) | \$30,000 -<br>\$34,999<br>(Number) | \$30,000 -<br>\$34,999<br>(Thousands<br>of Dollars) | \$35,000 -<br>\$39,999<br>(Number) | \$35,000 -<br>\$39,999<br>(Thousands<br>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           | 170                                | 277                                                 | 250                                | 429                                                 | 370                                | 906                                                 |
| Clergy residence deduction                                                                 | 44           | 0                                  | 0                                                   | 0                                  | 0                                                   | 20                                 | 142                                                 |
| Other deductions                                                                           | 45           | 1,340                              | 1,659                                               | 1,470                              | 1,953                                               | 1,520                              | 1,957                                               |
| Total deductions before adjustments                                                        | 46           | 13,860                             | 13,220                                              | 16,490                             | 21,651                                              | 17,460                             | 30,950                                              |
| Social benefits repayment                                                                  | 47           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net income                                                                                 | 48           | 31,850                             | 855,562                                             | 25,780                             | 815,953                                             | 24,350                             | 881,579                                             |
| 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           | 15,230                             | 94,645                                              | 6,050                              | 34,286                                              | 2,880                              | 24,575                                              |
| Non-capital losses of other years                                                          | 52           | 40                                 | 142                                                 | 40                                 | 149                                                 | 30                                 | 215                                                 |
| Net capital losses of other years                                                          | 53           | 120                                | 138                                                 | 90                                 | 101                                                 | 130                                | 152                                                 |
| Capital gains deduction                                                                    | 54           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Northern residents deductions                                                              | 55           | 480                                | 2,032                                               | 640                                | 3,008                                               | 650                                | 3,407                                               |
| Additional deductions                                                                      | 56           | 140                                | 664                                                 | 160                                | 959                                                 | 140                                | 1,083                                               |
| Farming/fishing losses of prior years                                                      | 57           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total deductions from net income                                                           | 58           | 15,780                             | 97,650                                              | 6,770                              | 38,520                                              | 3,730                              | 29,471                                              |
| Taxable income assessed                                                                    | 59           | 31,570                             | 758,013                                             | 25,570                             | 777,577                                             | 24,180                             | 852,244                                             |
| Basic personal amount                                                                      | 60           | 31,850                             | 499,203                                             | 25,790                             | 404,265                                             | 24,350                             | 382,137                                             |
| Age amount                                                                                 | 61           | 17,760                             | 156,069                                             | 9,990                              | 87,788                                              | 8,400                              | 73,827                                              |
| Spouse or common-law partner amount                                                        | 62           | 2,370                              | 13,690                                              | 1,980                              | 14,217                                              | 1,600                              | 13,288                                              |
| Canada caregiver amount                                                                    | 63           | 510                                | 2,837                                               | 590                                | 3,094                                               | 630                                | 3,639                                               |
| Amount for an eligible dependant                                                           | 64           | 980                                | 14,686                                              | 1,080                              | 16,269                                              | 1,080                              | 16,077                                              |
| Family caregiver amount for children under 18 years of age                                 | 65           | 130                                | 399                                                 | 180                                | 497                                                 | 170                                | 469                                                 |
| CPP or QPP contributions through employment                                                | 66           | 11,750                             | 10,594                                              | 13,730                             | 15,432                                              | 14,280                             | 18,727                                              |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 1,070                              | 629                                                 | 1,120                              | 697                                                 | 1,160                              | 740                                                 |
| Employment insurance premiums                                                              | 68           | 11,990                             | 4,136                                               | 14,110                             | 5,907                                               | 14,720                             | 7,071                                               |
| 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           | 150                                | 924                                                 | 210                                | 1,260                                               | 290                                | 1,716                                               |
| Canada employment amount                                                                   | 73           | 13,000                             | 17,768                                              | 15,230                             | 20,686                                              | 15,980                             | 21,549                                              |
| Home accessibility expenses                                                                | 74           | 10                                 | 33                                                  | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Home buyers' amount                                                                        | 75           | 50                                 | 342                                                 | 90                                 | 768                                                 | 110                                | 839                                                 |
| Digital news subscription expenses                                                         | 76           | 80                                 | 18                                                  | 50                                 | 15                                                  | 80                                 | 18                                                  |
| Pension income amount                                                                      | 77           | 10,830                             | 20,138                                              | 9,410                              | 18,554                                              | 8,410                              | 16,623                                              |
| Disability amount                                                                          | 78           | 2,940                              | 28,999                                              | 2,650                              | 26,137                                              | 2,390                              | 23,606                                              |
| Disability amount transferred from a dependant                                             | 79           | 300                                | 3,930                                               | 410                                | 5,265                                               | 420                                | 5,414                                               |
| Interest paid on student loans                                                             | 80           | 30                                 | 40                                                  | 40                                 | 25                                                  | 30                                 | 15                                                  |



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

| Item                                                                 | Item<br>code | \$25,000 -<br>\$29,999<br>(Number) | \$25,000 -<br>\$29,999<br>(Thousands<br>of Dollars) | \$30,000 -<br>\$34,999<br>(Number) | \$30,000 -<br>\$34,999<br>(Thousands<br>of Dollars) | \$35,000 -<br>\$39,999<br>(Number) | \$35,000 -<br>\$39,999<br>(Thousands<br>of Dollars) |
|----------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Tuition, education, and textbook<br>amounts                          | 81           | 2,620                              | 13,725                                              | 2,290                              | 15,310                                              | 1,860                              | 12,937                                              |
| Tuition, education, and textbook<br>amounts transferred from a child | 82           | 60                                 | 210                                                 | 80                                 | 246                                                 | 130                                | 448                                                 |
| Amounts transferred from spouse or<br>common-law partner             | 83           | 3,410                              | 27,406                                              | 2,550                              | 20,643                                              | 2,160                              | 16,873                                              |
| Medical expenses                                                     | 84           | 7,620                              | 18,999                                              | 9,670                              | 28,412                                              | 9,670                              | 29,312                                              |
| Total tax credits on personal amounts                                | 85           | 31,850                             | 125,218                                             | 25,790                             | 102,835                                             | 24,350                             | 96,812                                              |
| Allowable charitable donations and<br>government gifts               | 86           | 2,970                              | 2,626                                               | 3,700                              | 3,540                                               | 4,030                              | 3,964                                               |
| Eligible cultural and ecological gifts                               | 87           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total tax credit on donations and gifts                              | 88           | 2,960                              | 692                                                 | 3,670                              | 940                                                 | 4,010                              | 1,062                                               |
| Total federal non-refundable tax<br>credits                          | 89           | 31,850                             | 125,910                                             | 25,790                             | 103,775                                             | 24,350                             | 97,874                                              |
| Federal dividend tax credit                                          | 90           | 480                                | 91                                                  | 690                                | 171                                                 | 930                                | 254                                                 |
| Minimum tax carryover                                                | 91           | 10                                 | 10                                                  | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Basic federal tax                                                    | 92           | 11,540                             | 10,723                                              | 17,060                             | 22,799                                              | 19,420                             | 35,287                                              |
| Federal foreign tax credit                                           | 93           | 130                                | 10                                                  | 220                                | 21                                                  | 310                                | 24                                                  |
| Federal political contribution tax credit                            | 94           | 0                                  | 0                                                   | 0                                  | 0                                                   | 20                                 | 2                                                   |
| Investment tax credit                                                | 95           | 20                                 | 11                                                  | 20                                 | 21                                                  | 30                                 | 31                                                  |
| Labour-sponsored funds tax credit<br>(provincially registered)       | 96           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Alternative minimum tax payable                                      | 97           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net federal tax                                                      | 98           | 12,880                             | 13,839                                              | 18,330                             | 25,731                                              | 20,060                             | 36,697                                              |
| CPP contributions on self-employment                                 | 99           | 1,010                              | 1,451                                               | 1,080                              | 1,616                                               | 1,110                              | 1,715                                               |
| Social Benefits repayment                                            | 100          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Canada workers benefit (CWB)                                         | 101          | 6,720                              | 10,841                                              | 8,000                              | 8,520                                               | 5,220                              | 3,991                                               |
| Canada Training Credit (CTC)                                         | 102          | 340                                | 123                                                 | 340                                | 125                                                 | 320                                | 122                                                 |
| Multigenerational home renovation tax<br>credit (MHRTC)              | 103          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Eligible educator school supply tax<br>credit                        | 104          | 0                                  | 0                                                   | 10                                 | 2                                                   | 20                                 | 3                                                   |
| Net provincial or territorial tax                                    | 105          | 16,560                             | 12,237                                              | 20,910                             | 24,715                                              | 21,500                             | 33,186                                              |
| Total tax payable                                                    | 106          | 18,340                             | 27,536                                              | 22,290                             | 52,068                                              | 22,760                             | 71,606                                              |



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

| Item                                                                               | Item<br>code | \$40,000 -<br>\$44,999<br>(Number) | \$40,000 -<br>\$44,999<br>(Thousands<br>of Dollars) | \$45,000 -<br>\$49,999<br>(Number) | \$45,000 -<br>\$49,999<br>(Thousands<br>of Dollars) | \$50,000 -<br>\$54,999<br>(Number) | \$50,000 -<br>\$54,999<br>(Thousands<br>of Dollars) |
|------------------------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Number of taxable returns                                                          | 1            | 22,550                             | 0                                                   | 21,030                             | 0                                                   | 18,880                             | 0                                                   |
| Number of non-taxable returns                                                      | 2            | 1,010                              | 0                                                   | 560                                | 0                                                   | 270                                | 0                                                   |
| Total number of returns                                                            | 3            | 23,560                             | 0                                                   | 21,580                             | 0                                                   | 19,150                             | 0                                                   |
| Employment income                                                                  | 4            | 14,990                             | 477,288                                             | 14,670                             | 540,133                                             | 13,240                             | 554,836                                             |
| Commissions (from employment)                                                      | 5            | 280                                | 1,721                                               | 260                                | 1,932                                               | 240                                | 2,430                                               |
| Other employment income                                                            | 6            | 1,730                              | 4,670                                               | 1,790                              | 6,940                                               | 1,710                              | 5,983                                               |
| Old age security (OAS) pension                                                     | 7            | 7,780                              | 67,471                                              | 6,450                              | 55,494                                              | 5,780                              | 49,644                                              |
| CPP or QPP benefits                                                                | 8            | 10,430                             | 91,255                                              | 8,940                              | 80,444                                              | 7,950                              | 73,202                                              |
| Other pensions and superannuation                                                  | 9            | 7,200                              | 136,197                                             | 6,020                              | 141,977                                             | 5,540                              | 149,289                                             |
| Elected split-pension amount                                                       | 10           | 2,680                              | 35,030                                              | 1,440                              | 18,929                                              | 1,210                              | 17,693                                              |
| Employment insurance and other<br>benefits                                         | 11           | 7,430                              | 108,114                                             | 6,600                              | 99,503                                              | 5,430                              | 78,513                                              |
| Taxable amount of dividends from<br>taxable Canadian corporations                  | 12           | 1,260                              | 3,702                                               | 1,260                              | 4,296                                               | 1,330                              | 4,080                                               |
| Interest and other investment income                                               | 13           | 3,470                              | 5,797                                               | 3,260                              | 5,562                                               | 3,120                              | 6,259                                               |
| Net partnership income (limited or<br>non-active partners only)                    | 14           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net rental income                                                                  | 15           | 610                                | 1,895                                               | 530                                | 1,480                                               | 610                                | 1,825                                               |
| Taxable capital gains                                                              | 16           | 850                                | 2,212                                               | 820                                | 2,465                                               | 860                                | 2,964                                               |
| RRSP income                                                                        | 17           | 1,140                              | 9,527                                               | 1,170                              | 9,566                                               | 1,200                              | 10,135                                              |
| Other income                                                                       | 18           | 2,400                              | 13,175                                              | 2,200                              | 11,622                                              | 2,040                              | 12,110                                              |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants       | 19           | 80                                 | 281                                                 | 70                                 | 242                                                 | 70                                 | 281                                                 |
| Net business income                                                                | 20           | 710                                | 7,913                                               | 620                                | 7,340                                               | 540                                | 7,035                                               |
| Net professional income                                                            | 21           | 120                                | 1,520                                               | 110                                | 1,484                                               | 100                                | 1,073                                               |
| Net commission income                                                              | 22           | 100                                | 716                                                 | 150                                | 1,540                                               | 120                                | 1,393                                               |
| Net farming income                                                                 | 23           | 20                                 | -13                                                 | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net fishing income                                                                 | 24           | 590                                | 8,134                                               | 660                                | 10,869                                              | 550                                | 11,045                                              |
| Workers' compensation benefits                                                     | 25           | 990                                | 19,745                                              | 930                                | 18,333                                              | 620                                | 10,941                                              |
| Social assistance payments                                                         | 26           | 150                                | 1,517                                               | 90                                 | 1,077                                               | 70                                 | 826                                                 |
| Net federal supplements                                                            | 27           | 1,060                              | 3,518                                               | 750                                | 2,297                                               | 460                                | 1,535                                               |
| Total income assessed                                                              | 28           | 23,560                             | 1,002,134                                           | 21,580                             | 1,024,416                                           | 19,150                             | 1,003,895                                           |
| Registered pension plan (RPP)<br>deduction                                         | 29           | 3,290                              | 7,117                                               | 4,930                              | 13,745                                              | 5,190                              | 16,478                                              |
| RRSP/PRPP deduction                                                                | 30           | 1,930                              | 4,921                                               | 2,280                              | 6,221                                               | 2,500                              | 7,233                                               |
| FHSA deduction                                                                     | 31           | 250                                | 1,316                                               | 290                                | 1,542                                               | 290                                | 1,592                                               |
| Deduction for elected split-pension<br>amount                                      | 32           | 2,190                              | 15,069                                              | 2,320                              | 19,860                                              | 2,270                              | 23,189                                              |
| Annual union, professional, or like<br>dues                                        | 33           | 5,640                              | 2,553                                               | 6,540                              | 3,359                                               | 6,290                              | 3,550                                               |
| Child care expenses                                                                | 34           | 700                                | 2,250                                               | 810                                | 2,574                                               | 840                                | 2,780                                               |
| Business investment loss                                                           | 35           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Moving expenses                                                                    | 36           | 130                                | 421                                                 | 100                                | 365                                                 | 100                                | 350                                                 |
| Support payments made                                                              | 37           | 30                                 | 148                                                 | 20                                 | 126                                                 | 0                                  | 0                                                   |
| Carrying charges and interest<br>expenses                                          | 38           | 380                                | 707                                                 | 390                                | 890                                                 | 380                                | 883                                                 |
| Deduction for CPP or QPP<br>contributions on self-employment and<br>other earnings | 39           | 1,140                              | 1,044                                               | 1,170                              | 1,222                                               | 960                                | 1,182                                               |
| Deduction for CPP or QPP enhanced<br>contributions on employment income            | 40           | 14,130                             | 4,167                                               | 13,840                             | 4,793                                               | 12,460                             | 4,971                                               |



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

| Item                                                                                       | Item<br>code | \$40,000 -<br>\$44,999<br>(Number) | \$40,000 -<br>\$44,999<br>(Thousands<br>of Dollars) | \$45,000 -<br>\$49,999<br>(Number) | \$45,000 -<br>\$49,999<br>(Thousands<br>of Dollars) | \$50,000 -<br>\$54,999<br>(Number) | \$50,000 -<br>\$54,999<br>(Thousands<br>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           | 530                                | 1,368                                               | 570                                | 1,510                                               | 630                                | 1,496                                               |
| Clergy residence deduction                                                                 | 44           | 30                                 | 191                                                 | 40                                 | 354                                                 | 30                                 | 320                                                 |
| Other deductions                                                                           | 45           | 1,480                              | 1,901                                               | 1,380                              | 1,797                                               | 1,190                              | 1,761                                               |
| Total deductions before adjustments                                                        | 46           | 17,750                             | 43,196                                              | 17,560                             | 58,398                                              | 15,860                             | 65,925                                              |
| Social benefits repayment                                                                  | 47           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net income                                                                                 | 48           | 23,560                             | 958,939                                             | 21,580                             | 966,076                                             | 19,150                             | 937,970                                             |
| 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           | 2,140                              | 24,780                                              | 1,730                              | 21,707                                              | 1,110                              | 13,302                                              |
| Non-capital losses of other years                                                          | 52           | 20                                 | 156                                                 | 40                                 | 189                                                 | 20                                 | 185                                                 |
| Net capital losses of other years                                                          | 53           | 150                                | 174                                                 | 140                                | 168                                                 | 170                                | 301                                                 |
| Capital gains deduction                                                                    | 54           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Northern residents deductions                                                              | 55           | 640                                | 3,568                                               | 590                                | 3,263                                               | 620                                | 3,561                                               |
| Additional deductions                                                                      | 56           | 90                                 | 787                                                 | 60                                 | 638                                                 | 60                                 | 636                                                 |
| Farming/fishing losses of prior years                                                      | 57           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total deductions from net income                                                           | 58           | 2,990                              | 29,605                                              | 2,500                              | 26,003                                              | 1,940                              | 18,001                                              |
| Taxable income assessed                                                                    | 59           | 23,370                             | 929,484                                             | 21,460                             | 940,151                                             | 19,110                             | 920,010                                             |
| Basic personal amount                                                                      | 60           | 23,560                             | 369,875                                             | 21,580                             | 338,841                                             | 19,150                             | 300,574                                             |
| Age amount                                                                                 | 61           | 7,880                              | 69,204                                              | 6,550                              | 55,599                                              | 5,870                              | 46,778                                              |
| Spouse or common-law partner amount                                                        | 62           | 1,310                              | 11,469                                              | 1,230                              | 10,947                                              | 980                                | 8,856                                               |
| Canada caregiver amount                                                                    | 63           | 630                                | 3,619                                               | 590                                | 3,380                                               | 500                                | 2,925                                               |
| Amount for an eligible dependant                                                           | 64           | 1,010                              | 15,093                                              | 970                                | 14,334                                              | 820                                | 12,147                                              |
| Family caregiver amount for children under 18 years of age                                 | 65           | 170                                | 473                                                 | 180                                | 492                                                 | 150                                | 445                                                 |
| CPP or QPP contributions through employment                                                | 66           | 14,310                             | 21,361                                              | 14,000                             | 24,457                                              | 12,590                             | 25,263                                              |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 1,120                              | 770                                                 | 1,130                              | 895                                                 | 930                                | 862                                                 |
| Employment insurance premiums                                                              | 68           | 14,800                             | 7,951                                               | 14,600                             | 9,030                                               | 13,140                             | 9,207                                               |
| 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           | 330                                | 1,986                                               | 340                                | 2,028                                               | 340                                | 2,016                                               |
| Canada employment amount                                                                   | 73           | 16,150                             | 21,769                                              | 15,750                             | 21,318                                              | 14,210                             | 19,274                                              |
| Home accessibility expenses                                                                | 74           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Home buyers' amount                                                                        | 75           | 140                                | 1,120                                               | 160                                | 1,252                                               | 150                                | 1,140                                               |
| Digital news subscription expenses                                                         | 76           | 90                                 | 21                                                  | 100                                | 24                                                  | 120                                | 26                                                  |
| Pension income amount                                                                      | 77           | 8,230                              | 16,301                                              | 6,700                              | 13,231                                              | 6,060                              | 11,972                                              |
| Disability amount                                                                          | 78           | 2,260                              | 22,263                                              | 1,910                              | 18,805                                              | 1,560                              | 15,411                                              |
| Disability amount transferred from a dependant                                             | 79           | 440                                | 5,766                                               | 490                                | 6,255                                               | 440                                | 5,701                                               |
| Interest paid on student loans                                                             | 80           | 30                                 | 13                                                  | 30                                 | 15                                                  | 40                                 | 39                                                  |



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

| Item                                                              | Item<br>code | \$40,000 -<br>\$44,999<br>(Number) | \$40,000 -<br>\$44,999<br>(Thousands<br>of Dollars) | \$45,000 -<br>\$49,999<br>(Number) | \$45,000 -<br>\$49,999<br>(Thousands<br>of Dollars) | \$50,000 -<br>\$54,999<br>(Number) | \$50,000 -<br>\$54,999<br>(Thousands<br>of Dollars) |
|-------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Tuition, education, and textbook amounts                          | 81           | 1,470                              | 11,044                                              | 1,200                              | 8,567                                               | 1,040                              | 6,928                                               |
| Tuition, education, and textbook amounts transferred from a child | 82           | 160                                | 589                                                 | 220                                | 766                                                 | 220                                | 743                                                 |
| Amounts transferred from spouse or common-law partner             | 83           | 1,780                              | 13,126                                              | 1,430                              | 10,254                                              | 1,030                              | 7,319                                               |
| Medical expenses                                                  | 84           | 9,580                              | 30,618                                              | 8,690                              | 27,653                                              | 7,400                              | 23,898                                              |
| Total tax credits on personal amounts                             | 85           | 23,560                             | 93,686                                              | 21,580                             | 85,232                                              | 19,150                             | 75,243                                              |
| Allowable charitable donations and government gifts               | 86           | 4,230                              | 4,436                                               | 4,170                              | 4,468                                               | 4,090                              | 4,470                                               |
| Eligible cultural and ecological gifts                            | 87           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total tax credit on donations and gifts                           | 88           | 4,210                              | 1,192                                               | 4,140                              | 1,204                                               | 4,080                              | 1,206                                               |
| Total federal non-refundable tax credits                          | 89           | 23,560                             | 94,878                                              | 21,580                             | 86,436                                              | 19,150                             | 76,449                                              |
| Federal dividend tax credit                                       | 90           | 1,150                              | 377                                                 | 1,200                              | 458                                                 | 1,280                              | 459                                                 |
| Minimum tax carryover                                             | 91           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Basic federal tax                                                 | 92           | 20,510                             | 48,024                                              | 19,710                             | 56,475                                              | 18,120                             | 62,355                                              |
| Federal foreign tax credit                                        | 93           | 370                                | 21                                                  | 430                                | 29                                                  | 450                                | 42                                                  |
| Federal political contribution tax credit                         | 94           | 30                                 | 3                                                   | 40                                 | 6                                                   | 40                                 | 6                                                   |
| Investment tax credit                                             | 95           | 20                                 | 27                                                  | 40                                 | 60                                                  | 40                                 | 48                                                  |
| Labour-sponsored funds tax credit (provincially registered)       | 96           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Alternative minimum tax payable                                   | 97           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net federal tax                                                   | 98           | 20,820                             | 48,665                                              | 19,850                             | 56,706                                              | 18,170                             | 62,343                                              |
| CPP contributions on self-employment                              | 99           | 1,070                              | 1,777                                               | 1,110                              | 2,082                                               | 920                                | 2,016                                               |
| Social Benefits repayment                                         | 100          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Canada workers benefit (CWB)                                      | 101          | 2,070                              | 1,913                                               | 1,410                              | 867                                                 | 490                                | 253                                                 |
| Canada Training Credit (CTC)                                      | 102          | 320                                | 133                                                 | 310                                | 121                                                 | 320                                | 133                                                 |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Eligible educator school supply tax credit                        | 104          | 20                                 | 2                                                   | 0                                  | 0                                                   | 40                                 | 6                                                   |
| Net provincial or territorial tax                                 | 105          | 22,050                             | 41,708                                              | 20,850                             | 49,259                                              | 18,830                             | 55,491                                              |
| Total tax payable                                                 | 106          | 22,550                             | 92,155                                              | 21,030                             | 108,053                                             | 18,880                             | 119,856                                             |



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

| Item                                                                               | Item<br>code | \$55,000 -<br>\$59,999<br>(Number) | \$55,000 -<br>\$59,999<br>(Thousands<br>of Dollars) | \$60,000 -<br>\$69,999<br>(Number) | \$60,000 -<br>\$69,999<br>(Thousands<br>of Dollars) | \$70,000 -<br>\$79,999<br>(Number) | \$70,000 -<br>\$79,999<br>(Thousands<br>of Dollars) |
|------------------------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Number of taxable returns                                                          | 1            | 17,570                             | 0                                                   | 26,780                             | 0                                                   | 22,010                             | 0                                                   |
| Number of non-taxable returns                                                      | 2            | 140                                | 0                                                   | 180                                | 0                                                   | 80                                 | 0                                                   |
| Total number of returns                                                            | 3            | 17,700                             | 0                                                   | 26,960                             | 0                                                   | 22,090                             | 0                                                   |
| Employment income                                                                  | 4            | 11,660                             | 530,088                                             | 19,680                             | 1,044,894                                           | 17,300                             | 1,092,616                                           |
| Commissions (from employment)                                                      | 5            | 230                                | 2,484                                               | 370                                | 6,395                                               | 310                                | 6,647                                               |
| Other employment income                                                            | 6            | 1,920                              | 7,357                                               | 3,110                              | 13,004                                              | 2,760                              | 19,119                                              |
| Old age security (OAS) pension                                                     | 7            | 5,880                              | 50,388                                              | 6,890                              | 58,476                                              | 4,630                              | 39,080                                              |
| CPP or QPP benefits                                                                | 8            | 7,840                              | 73,697                                              | 9,840                              | 96,276                                              | 6,900                              | 69,233                                              |
| Other pensions and superannuation                                                  | 9            | 5,800                              | 170,923                                             | 7,150                              | 249,162                                             | 5,110                              | 198,209                                             |
| Elected split-pension amount                                                       | 10           | 2,340                              | 31,452                                              | 1,390                              | 18,789                                              | 1,060                              | 15,770                                              |
| Employment insurance and other<br>benefits                                         | 11           | 4,600                              | 66,943                                              | 7,300                              | 107,376                                             | 5,160                              | 73,520                                              |
| Taxable amount of dividends from<br>taxable Canadian corporations                  | 12           | 1,590                              | 6,338                                               | 2,360                              | 10,758                                              | 2,100                              | 11,219                                              |
| Interest and other investment income                                               | 13           | 3,390                              | 8,023                                               | 5,040                              | 11,985                                              | 4,140                              | 11,015                                              |
| Net partnership income (limited or<br>non-active partners only)                    | 14           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net rental income                                                                  | 15           | 670                                | 1,321                                               | 1,220                              | 3,208                                               | 1,180                              | 3,310                                               |
| Taxable capital gains                                                              | 16           | 1,100                              | 3,789                                               | 1,650                              | 6,876                                               | 1,400                              | 6,117                                               |
| RRSP income                                                                        | 17           | 1,360                              | 12,400                                              | 2,090                              | 19,646                                              | 1,990                              | 20,564                                              |
| Other income                                                                       | 18           | 2,280                              | 13,585                                              | 3,480                              | 21,788                                              | 2,820                              | 20,316                                              |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants       | 19           | 80                                 | 255                                                 | 100                                | 397                                                 | 70                                 | 365                                                 |
| Net business income                                                                | 20           | 570                                | 8,757                                               | 950                                | 14,449                                              | 750                                | 11,960                                              |
| Net professional income                                                            | 21           | 90                                 | 1,315                                               | 220                                | 3,355                                               | 190                                | 3,587                                               |
| Net commission income                                                              | 22           | 130                                | 1,461                                               | 210                                | 2,890                                               | 170                                | 2,718                                               |
| Net farming income                                                                 | 23           | 0                                  | 0                                                   | 0                                  | 0                                                   | 10                                 | -25                                                 |
| Net fishing income                                                                 | 24           | 600                                | 14,897                                              | 1,310                              | 41,401                                              | 930                                | 34,891                                              |
| Workers' compensation benefits                                                     | 25           | 490                                | 7,937                                               | 740                                | 13,383                                              | 550                                | 10,014                                              |
| Social assistance payments                                                         | 26           | 50                                 | 497                                                 | 40                                 | 317                                                 | 0                                  | 0                                                   |
| Net federal supplements                                                            | 27           | 290                                | 893                                                 | 350                                | 1,064                                               | 150                                | 372                                                 |
| Total income assessed                                                              | 28           | 17,700                             | 1,015,329                                           | 26,960                             | 1,747,364                                           | 22,090                             | 1,651,605                                           |
| Registered pension plan (RPP)<br>deduction                                         | 29           | 4,680                              | 15,903                                              | 8,950                              | 35,431                                              | 9,050                              | 44,147                                              |
| RRSP/PRPP deduction                                                                | 30           | 2,590                              | 9,148                                               | 5,190                              | 20,929                                              | 5,310                              | 24,599                                              |
| FHSA deduction                                                                     | 31           | 280                                | 1,622                                               | 520                                | 3,031                                               | 460                                | 2,955                                               |
| Deduction for elected split-pension<br>amount                                      | 32           | 2,130                              | 22,214                                              | 3,390                              | 41,758                                              | 2,260                              | 33,933                                              |
| Annual union, professional, or like<br>dues                                        | 33           | 5,580                              | 3,322                                               | 10,380                             | 7,322                                               | 9,830                              | 8,417                                               |
| Child care expenses                                                                | 34           | 760                                | 2,763                                               | 1,390                              | 4,872                                               | 1,270                              | 4,652                                               |
| Business investment loss                                                           | 35           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Moving expenses                                                                    | 36           | 60                                 | 250                                                 | 110                                | 609                                                 | 100                                | 449                                                 |
| Support payments made                                                              | 37           | 20                                 | 125                                                 | 40                                 | 360                                                 | 40                                 | 350                                                 |
| Carrying charges and interest<br>expenses                                          | 38           | 510                                | 1,075                                               | 810                                | 2,095                                               | 750                                | 2,146                                               |
| Deduction for CPP or QPP<br>contributions on self-employment and<br>other earnings | 39           | 1,080                              | 1,562                                               | 2,080                              | 3,699                                               | 1,420                              | 3,080                                               |
| Deduction for CPP or QPP enhanced<br>contributions on employment income            | 40           | 10,830                             | 4,764                                               | 18,400                             | 9,554                                               | 16,390                             | 11,069                                              |



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

| Item                                                                                       | Item<br>code | \$55,000 -<br>\$59,999<br>(Number) | \$55,000 -<br>\$59,999<br>(Thousands<br>of Dollars) | \$60,000 -<br>\$69,999<br>(Number) | \$60,000 -<br>\$69,999<br>(Thousands<br>of Dollars) | \$70,000 -<br>\$79,999<br>(Number) | \$70,000 -<br>\$79,999<br>(Thousands<br>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           | 700                                | 1,618                                               | 1,490                              | 3,969                                               | 1,600                              | 4,324                                               |
| Clergy residence deduction                                                                 | 44           | 0                                  | 0                                                   | 90                                 | 1,008                                               | 80                                 | 1,072                                               |
| Other deductions                                                                           | 45           | 970                                | 1,318                                               | 1,600                              | 2,433                                               | 1,230                              | 1,881                                               |
| Total deductions before adjustments                                                        | 46           | 14,260                             | 66,187                                              | 23,830                             | 137,105                                             | 20,070                             | 143,179                                             |
| Social benefits repayment                                                                  | 47           | 0                                  | 0                                                   | 0                                  | 0                                                   | 50                                 | 4                                                   |
| Net income                                                                                 | 48           | 17,700                             | 949,147                                             | 26,960                             | 1,610,298                                           | 22,090                             | 1,508,431                                           |
| 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           | 820                                | 9,326                                               | 1,120                              | 14,765                                              | 710                                | 10,579                                              |
| Non-capital losses of other years                                                          | 52           | 10                                 | 88                                                  | 30                                 | 197                                                 | 20                                 | 167                                                 |
| Net capital losses of other years                                                          | 53           | 180                                | 225                                                 | 330                                | 415                                                 | 260                                | 422                                                 |
| Capital gains deduction                                                                    | 54           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Northern residents deductions                                                              | 55           | 570                                | 3,503                                               | 910                                | 5,563                                               | 890                                | 5,701                                               |
| Additional deductions                                                                      | 56           | 50                                 | 366                                                 | 70                                 | 403                                                 | 50                                 | 296                                                 |
| Farming/fishing losses of prior years                                                      | 57           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total deductions from net income                                                           | 58           | 1,610                              | 13,599                                              | 2,410                              | 21,563                                              | 1,900                              | 17,497                                              |
| Taxable income assessed                                                                    | 59           | 17,690                             | 935,566                                             | 26,920                             | 1,588,743                                           | 22,070                             | 1,490,941                                           |
| Basic personal amount                                                                      | 60           | 17,700                             | 277,950                                             | 26,960                             | 423,247                                             | 22,090                             | 346,842                                             |
| Age amount                                                                                 | 61           | 5,970                              | 43,751                                              | 7,040                              | 46,418                                              | 4,730                              | 25,010                                              |
| Spouse or common-law partner amount                                                        | 62           | 870                                | 8,072                                               | 1,410                              | 12,828                                              | 1,190                              | 11,213                                              |
| Canada caregiver amount                                                                    | 63           | 440                                | 2,752                                               | 720                                | 4,565                                               | 560                                | 3,486                                               |
| Amount for an eligible dependant                                                           | 64           | 620                                | 9,144                                               | 1,100                              | 16,251                                              | 890                                | 12,978                                              |
| Family caregiver amount for children under 18 years of age                                 | 65           | 150                                | 455                                                 | 260                                | 719                                                 | 220                                | 612                                                 |
| CPP or QPP contributions through employment                                                | 66           | 10,960                             | 24,122                                              | 18,540                             | 47,784                                              | 16,520                             | 47,414                                              |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 1,050                              | 1,129                                               | 2,010                              | 2,655                                               | 1,320                              | 2,143                                               |
| Employment insurance premiums                                                              | 68           | 11,610                             | 8,836                                               | 19,920                             | 17,225                                              | 17,320                             | 16,204                                              |
| 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           | 350                                | 2,082                                               | 630                                | 3,774                                               | 550                                | 3,282                                               |
| Canada employment amount                                                                   | 73           | 12,730                             | 17,061                                              | 21,010                             | 28,620                                              | 18,280                             | 25,311                                              |
| Home accessibility expenses                                                                | 74           | 0                                  | 0                                                   | 20                                 | 121                                                 | 0                                  | 0                                                   |
| Home buyers' amount                                                                        | 75           | 140                                | 1,224                                               | 320                                | 2,627                                               | 310                                | 2,556                                               |
| Digital news subscription expenses                                                         | 76           | 160                                | 31                                                  | 220                                | 47                                                  | 220                                | 53                                                  |
| Pension income amount                                                                      | 77           | 6,570                              | 13,008                                              | 7,920                              | 15,608                                              | 5,630                              | 11,116                                              |
| Disability amount                                                                          | 78           | 1,330                              | 13,140                                              | 1,790                              | 17,710                                              | 1,350                              | 13,278                                              |
| Disability amount transferred from a dependant                                             | 79           | 410                                | 5,252                                               | 690                                | 9,150                                               | 590                                | 7,827                                               |
| Interest paid on student loans                                                             | 80           | 30                                 | 23                                                  | 60                                 | 33                                                  | 80                                 | 49                                                  |



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

| Item                                                                 | Item<br>code | \$55,000 -<br>\$59,999<br>(Number) | \$55,000 -<br>\$59,999<br>(Thousands<br>of Dollars) | \$60,000 -<br>\$69,999<br>(Number) | \$60,000 -<br>\$69,999<br>(Thousands<br>of Dollars) | \$70,000 -<br>\$79,999<br>(Number) | \$70,000 -<br>\$79,999<br>(Thousands<br>of Dollars) |
|----------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|
| Tuition, education, and textbook<br>amounts                          | 81           | 850                                | 5,051                                               | 1,240                              | 7,021                                               | 1,000                              | 6,641                                               |
| Tuition, education, and textbook<br>amounts transferred from a child | 82           | 230                                | 862                                                 | 490                                | 1,828                                               | 500                                | 1,847                                               |
| Amounts transferred from spouse or<br>common-law partner             | 83           | 750                                | 5,775                                               | 1,120                              | 8,822                                               | 760                                | 5,846                                               |
| Medical expenses                                                     | 84           | 7,010                              | 24,038                                              | 9,060                              | 29,548                                              | 6,370                              | 20,128                                              |
| Total tax credits on personal amounts                                | 85           | 17,700                             | 69,574                                              | 26,960                             | 104,492                                             | 22,090                             | 84,588                                              |
| Allowable charitable donations and<br>government gifts               | 86           | 4,020                              | 4,705                                               | 6,240                              | 7,622                                               | 5,060                              | 6,389                                               |
| Eligible cultural and ecological gifts                               | 87           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Total tax credit on donations and gifts                              | 88           | 4,000                              | 1,275                                               | 6,200                              | 2,078                                               | 5,030                              | 1,744                                               |
| Total federal non-refundable tax<br>credits                          | 89           | 17,700                             | 70,849                                              | 26,960                             | 106,570                                             | 22,090                             | 86,332                                              |
| Federal dividend tax credit                                          | 90           | 1,590                              | 718                                                 | 2,350                              | 1,255                                               | 2,130                              | 1,301                                               |
| Minimum tax carryover                                                | 91           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Basic federal tax                                                    | 92           | 17,130                             | 69,888                                              | 26,380                             | 138,033                                             | 21,870                             | 151,087                                             |
| Federal foreign tax credit                                           | 93           | 0                                  | 0                                                   | 860                                | 169                                                 | 830                                | 222                                                 |
| Federal political contribution tax credit                            | 94           | 60                                 | 11                                                  | 100                                | 17                                                  | 80                                 | 17                                                  |
| Investment tax credit                                                | 95           | 40                                 | 50                                                  | 60                                 | 79                                                  | 50                                 | 75                                                  |
| Labour-sponsored funds tax credit<br>(provincially registered)       | 96           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Alternative minimum tax payable                                      | 97           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Net federal tax                                                      | 98           | 17,120                             | 69,789                                              | 26,370                             | 137,794                                             | 21,850                             | 150,786                                             |
| CPP contributions on self-employment                                 | 99           | 1,040                              | 2,667                                               | 2,020                              | 6,321                                               | 1,380                              | 5,198                                               |
| Social Benefits repayment                                            | 100          | 0                                  | 0                                                   | 0                                  | 0                                                   | 50                                 | 4                                                   |
| Canada workers benefit (CWB)                                         | 101          | 110                                | 68                                                  | 80                                 | 77                                                  | 20                                 | 22                                                  |
| Canada Training Credit (CTC)                                         | 102          | 280                                | 108                                                 | 510                                | 187                                                 | 510                                | 202                                                 |
| Multigenerational home renovation tax<br>credit (MHRTC)              | 103          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                  | 0                                                   |
| Eligible educator school supply tax<br>credit                        | 104          | 30                                 | 5                                                   | 80                                 | 9                                                   | 110                                | 14                                                  |
| Net provincial or territorial tax                                    | 105          | 17,550                             | 62,970                                              | 26,760                             | 119,721                                             | 22,000                             | 125,445                                             |
| Total tax payable                                                    | 106          | 17,570                             | 135,431                                             | 26,780                             | 263,848                                             | 22,010                             | 281,441                                             |



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

| Item                                                                               | Item<br>code | \$80,000 -<br>\$89,999<br>(Number) | \$80,000 -<br>\$89,999<br>(Thousands<br>of Dollars) | \$90,000 -<br>\$99,999<br>(Number) | \$90,000 -<br>\$99,999<br>(Thousands<br>of Dollars) | \$100,000 -<br>\$149,999<br>(Number) | \$100,000 -<br>\$149,999<br>(Thousands<br>of Dollars) |
|------------------------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|--------------------------------------|-------------------------------------------------------|
| Number of taxable returns                                                          | 1            | 17,270                             | 0                                                   | 13,500                             | 0                                                   | 38,010                               | 0                                                     |
| Number of non-taxable returns                                                      | 2            | 40                                 | 0                                                   | 30                                 | 0                                                   | 30                                   | 0                                                     |
| Total number of returns                                                            | 3            | 17,310                             | 0                                                   | 13,530                             | 0                                                   | 38,040                               | 0                                                     |
| Employment income                                                                  | 4            | 14,110                             | 1,025,335                                           | 11,190                             | 920,663                                             | 34,110                               | 3,669,123                                             |
| Commissions (from employment)                                                      | 5            | 270                                | 6,891                                               | 240                                | 7,026                                               | 590                                  | 30,029                                                |
| Other employment income                                                            | 6            | 2,370                              | 21,061                                              | 1,940                              | 14,708                                              | 6,430                                | 32,774                                                |
| Old age security (OAS) pension                                                     | 7            | 3,060                              | 25,684                                              | 2,420                              | 20,390                                              | 3,790                                | 32,085                                                |
| CPP or QPP benefits                                                                | 8            | 4,880                              | 50,509                                              | 3,610                              | 38,868                                              | 6,470                                | 70,675                                                |
| Other pensions and superannuation                                                  | 9            | 3,610                              | 149,658                                             | 2,820                              | 123,518                                             | 5,210                                | 262,499                                               |
| Elected split-pension amount                                                       | 10           | 910                                | 14,996                                              | 840                                | 14,449                                              | 1,220                                | 16,245                                                |
| Employment insurance and other<br>benefits                                         | 11           | 3,740                              | 52,077                                              | 2,520                              | 33,045                                              | 6,220                                | 72,303                                                |
| Taxable amount of dividends from<br>taxable Canadian corporations                  | 12           | 1,860                              | 13,664                                              | 1,690                              | 15,394                                              | 4,780                                | 59,609                                                |
| Interest and other investment income                                               | 13           | 3,480                              | 9,315                                               | 2,890                              | 9,950                                               | 8,250                                | 28,282                                                |
| Net partnership income (limited or<br>non-active partners only)                    | 14           | 0                                  | 0                                                   | 0                                  | 0                                                   | 20                                   | 362                                                   |
| Net rental income                                                                  | 15           | 1,080                              | 3,088                                               | 920                                | 2,260                                               | 3,080                                | 11,326                                                |
| Taxable capital gains                                                              | 16           | 1,260                              | 6,835                                               | 1,130                              | 6,814                                               | 3,450                                | 26,413                                                |
| RRSP income                                                                        | 17           | 1,710                              | 18,306                                              | 1,390                              | 16,621                                              | 4,060                                | 51,355                                                |
| Other income                                                                       | 18           | 2,370                              | 18,446                                              | 1,880                              | 13,484                                              | 5,250                                | 46,761                                                |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants       | 19           | 40                                 | 344                                                 | 0                                  | 0                                                   | 70                                   | 317                                                   |
| Net business income                                                                | 20           | 600                                | 11,556                                              | 470                                | 10,718                                              | 1,380                                | 34,171                                                |
| Net professional income                                                            | 21           | 160                                | 3,494                                               | 150                                | 3,354                                               | 600                                  | 20,130                                                |
| Net commission income                                                              | 22           | 140                                | 2,534                                               | 110                                | 3,473                                               | 320                                  | 12,245                                                |
| Net farming income                                                                 | 23           | 10                                 | 2                                                   | 10                                 | -2                                                  | 30                                   | 14                                                    |
| Net fishing income                                                                 | 24           | 610                                | 27,357                                              | 400                                | 20,436                                              | 900                                  | 66,095                                                |
| Workers' compensation benefits                                                     | 25           | 330                                | 5,994                                               | 250                                | 5,393                                               | 440                                  | 9,843                                                 |
| Social assistance payments                                                         | 26           | 20                                 | 90                                                  | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Net federal supplements                                                            | 27           | 90                                 | 269                                                 | 60                                 | 258                                                 | 90                                   | 349                                                   |
| Total income assessed                                                              | 28           | 17,310                             | 1,468,368                                           | 13,530                             | 1,281,995                                           | 38,040                               | 4,555,156                                             |
| Registered pension plan (RPP)<br>deduction                                         | 29           | 7,640                              | 43,912                                              | 6,290                              | 42,012                                              | 20,260                               | 171,423                                               |
| RRSP/PRPP deduction                                                                | 30           | 4,990                              | 27,271                                              | 4,340                              | 27,508                                              | 15,720                               | 135,969                                               |
| FHSA deduction                                                                     | 31           | 380                                | 2,515                                               | 360                                | 2,471                                               | 680                                  | 4,823                                                 |
| Deduction for elected split-pension<br>amount                                      | 32           | 1,670                              | 27,055                                              | 1,280                              | 21,243                                              | 2,770                                | 56,557                                                |
| Annual union, professional, or like<br>dues                                        | 33           | 8,140                              | 7,906                                               | 6,420                              | 6,969                                               | 20,970                               | 29,513                                                |
| Child care expenses                                                                | 34           | 1,000                              | 3,761                                               | 830                                | 3,181                                               | 2,050                                | 8,393                                                 |
| Business investment loss                                                           | 35           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Moving expenses                                                                    | 36           | 70                                 | 365                                                 | 50                                 | 518                                                 | 130                                  | 1,596                                                 |
| Support payments made                                                              | 37           | 30                                 | 228                                                 | 40                                 | 387                                                 | 160                                  | 1,714                                                 |
| Carrying charges and interest<br>expenses                                          | 38           | 590                                | 1,717                                               | 620                                | 1,956                                               | 1,710                                | 7,677                                                 |
| Deduction for CPP or QPP<br>contributions on self-employment and<br>other earnings | 39           | 910                                | 2,482                                               | 620                                | 1,968                                               | 1,400                                | 5,215                                                 |
| Deduction for CPP or QPP enhanced<br>contributions on employment income            | 40           | 13,440                             | 9,989                                               | 10,690                             | 8,249                                               | 33,210                               | 26,595                                                |



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

| Item                                                                                       | Item<br>code | \$80,000 -<br>\$89,999<br>(Number) | \$80,000 -<br>\$89,999<br>(Thousands<br>of Dollars) | \$90,000 -<br>\$99,999<br>(Number) | \$90,000 -<br>\$99,999<br>(Thousands<br>of Dollars) | \$100,000 -<br>\$149,999<br>(Number) | \$100,000 -<br>\$149,999<br>(Thousands<br>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           | 1,350                              | 3,969                                               | 1,100                              | 3,314                                               | 2,820                                | 7,818                                                 |
| Clergy residence deduction                                                                 | 44           | 40                                 | 665                                                 | 40                                 | 562                                                 | 40                                   | 754                                                   |
| Other deductions                                                                           | 45           | 810                                | 1,425                                               | 610                                | 1,264                                               | 1,440                                | 4,200                                                 |
| Total deductions before adjustments                                                        | 46           | 15,960                             | 133,281                                             | 12,590                             | 121,653                                             | 36,890                               | 462,322                                               |
| Social benefits repayment                                                                  | 47           | 1,930                              | 2,165                                               | 2,580                              | 5,034                                               | 7,380                                | 25,715                                                |
| Net income                                                                                 | 48           | 17,310                             | 1,332,922                                           | 13,530                             | 1,155,308                                           | 38,040                               | 4,067,120                                             |
| Canadian Forces personnel and police deduction                                             | 49           | 0                                  | 0                                                   | 0                                  | 0                                                   | 10                                   | 229                                                   |
| Security options deductions                                                                | 50           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Other payments deduction                                                                   | 51           | 420                                | 6,354                                               | 310                                | 5,717                                               | 520                                  | 10,241                                                |
| Non-capital losses of other years                                                          | 52           | 10                                 | 113                                                 | 0                                  | 0                                                   | 20                                   | 406                                                   |
| Net capital losses of other years                                                          | 53           | 230                                | 284                                                 | 240                                | 367                                                 | 710                                  | 1,525                                                 |
| Capital gains deduction                                                                    | 54           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Northern residents deductions                                                              | 55           | 800                                | 5,297                                               | 750                                | 5,134                                               | 2,750                                | 20,677                                                |
| Additional deductions                                                                      | 56           | 30                                 | 205                                                 | 40                                 | 102                                                 | 80                                   | 618                                                   |
| Farming/fishing losses of prior years                                                      | 57           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Total deductions from net income                                                           | 58           | 1,490                              | 12,884                                              | 1,340                              | 11,825                                              | 4,040                                | 35,679                                                |
| Taxable income assessed                                                                    | 59           | 17,300                             | 1,320,125                                           | 13,520                             | 1,143,488                                           | 38,030                               | 4,031,548                                             |
| Basic personal amount                                                                      | 60           | 17,310                             | 271,716                                             | 13,530                             | 212,412                                             | 38,040                               | 597,286                                               |
| Age amount                                                                                 | 61           | 3,180                              | 12,641                                              | 2,530                              | 6,724                                               | 2,180                                | 4,623                                                 |
| Spouse or common-law partner amount                                                        | 62           | 1,020                              | 9,770                                               | 790                                | 7,796                                               | 2,500                                | 26,063                                                |
| Canada caregiver amount                                                                    | 63           | 420                                | 2,701                                               | 320                                | 2,129                                               | 880                                  | 5,863                                                 |
| Amount for an eligible dependant                                                           | 64           | 580                                | 8,550                                               | 430                                | 6,226                                               | 1,190                                | 17,463                                                |
| Family caregiver amount for children under 18 years of age                                 | 65           | 190                                | 542                                                 | 140                                | 392                                                 | 510                                  | 1,475                                                 |
| CPP or QPP contributions through employment                                                | 66           | 13,500                             | 40,293                                              | 10,740                             | 32,554                                              | 33,280                               | 103,682                                               |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 850                                | 1,711                                               | 590                                | 1,334                                               | 1,350                                | 3,448                                                 |
| Employment insurance premiums                                                              | 68           | 14,020                             | 13,603                                              | 10,970                             | 10,853                                              | 33,310                               | 34,001                                                |
| 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           | 460                                | 2,772                                               | 360                                | 2,142                                               | 1,030                                | 6,150                                                 |
| Canada employment amount                                                                   | 73           | 14,850                             | 20,764                                              | 11,690                             | 16,389                                              | 34,930                               | 49,451                                                |
| Home accessibility expenses                                                                | 74           | 10                                 | 60                                                  | 10                                 | 91                                                  | 30                                   | 156                                                   |
| Home buyers' amount                                                                        | 75           | 230                                | 2,051                                               | 200                                | 1,688                                               | 450                                  | 4,049                                                 |
| Digital news subscription expenses                                                         | 76           | 230                                | 47                                                  | 190                                | 47                                                  | 570                                  | 139                                                   |
| Pension income amount                                                                      | 77           | 4,040                              | 7,965                                               | 3,140                              | 6,199                                               | 6,030                                | 11,868                                                |
| Disability amount                                                                          | 78           | 1,000                              | 9,842                                               | 720                                | 7,078                                               | 1,430                                | 14,106                                                |
| Disability amount transferred from a dependant                                             | 79           | 480                                | 6,518                                               | 380                                | 5,151                                               | 1,170                                | 16,537                                                |
| Interest paid on student loans                                                             | 80           | 60                                 | 65                                                  | 30                                 | 23                                                  | 70                                   | 69                                                    |



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

| Item                                                              | Item<br>code | \$80,000 -<br>\$89,999<br>(Number) | \$80,000 -<br>\$89,999<br>(Thousands<br>of Dollars) | \$90,000 -<br>\$99,999<br>(Number) | \$90,000 -<br>\$99,999<br>(Thousands<br>of Dollars) | \$100,000 -<br>\$149,999<br>(Number) | \$100,000 -<br>\$149,999<br>(Thousands<br>of Dollars) |
|-------------------------------------------------------------------|--------------|------------------------------------|-----------------------------------------------------|------------------------------------|-----------------------------------------------------|--------------------------------------|-------------------------------------------------------|
| Tuition, education, and textbook amounts                          | 81           | 840                                | 4,707                                               | 570                                | 2,409                                               | 1,140                                | 4,129                                                 |
| Tuition, education, and textbook amounts transferred from a child | 82           | 510                                | 1,930                                               | 430                                | 1,752                                               | 1,950                                | 8,029                                                 |
| Amounts transferred from spouse or common-law partner             | 83           | 620                                | 4,587                                               | 460                                | 3,547                                               | 1,070                                | 7,661                                                 |
| Medical expenses                                                  | 84           | 4,410                              | 13,996                                              | 3,040                              | 10,270                                              | 6,790                                | 24,875                                                |
| Total tax credits on personal amounts                             | 85           | 17,310                             | 65,526                                              | 13,530                             | 50,582                                              | 38,040                               | 141,173                                               |
| Allowable charitable donations and government gifts               | 86           | 4,100                              | 5,217                                               | 3,330                              | 4,374                                               | 9,590                                | 12,881                                                |
| Eligible cultural and ecological gifts                            | 87           | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Total tax credit on donations and gifts                           | 88           | 4,080                              | 1,425                                               | 3,310                              | 1,201                                               | 9,570                                | 3,534                                                 |
| Total federal non-refundable tax credits                          | 89           | 17,310                             | 66,951                                              | 13,530                             | 51,783                                              | 38,040                               | 144,707                                               |
| Federal dividend tax credit                                       | 90           | 1,880                              | 1,569                                               | 1,700                              | 1,772                                               | 4,840                                | 6,710                                                 |
| Minimum tax carryover                                             | 91           | 0                                  | 0                                                   | 0                                  | 0                                                   | 70                                   | 474                                                   |
| Basic federal tax                                                 | 92           | 17,190                             | 149,198                                             | 13,450                             | 139,439                                             | 37,940                               | 566,592                                               |
| Federal foreign tax credit                                        | 93           | 750                                | 265                                                 | 740                                | 290                                                 | 2,270                                | 1,888                                                 |
| Federal political contribution tax credit                         | 94           | 80                                 | 16                                                  | 70                                 | 12                                                  | 240                                  | 56                                                    |
| Investment tax credit                                             | 95           | 0                                  | 0                                                   | 30                                 | 58                                                  | 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           | 17,180                             | 148,890                                             | 13,440                             | 139,087                                             | 37,910                               | 564,601                                               |
| CPP contributions on self-employment                              | 99           | 890                                | 4,177                                               | 600                                | 3,288                                               | 1,360                                | 8,621                                                 |
| Social Benefits repayment                                         | 100          | 1,930                              | 2,165                                               | 2,580                              | 5,034                                               | 7,380                                | 25,715                                                |
| Canada workers benefit (CWB)                                      | 101          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Canada Training Credit (CTC)                                      | 102          | 470                                | 186                                                 | 340                                | 135                                                 | 730                                  | 300                                                   |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 0                                  | 0                                                   | 0                                  | 0                                                   | 0                                    | 0                                                     |
| Eligible educator school supply tax credit                        | 104          | 170                                | 23                                                  | 200                                | 27                                                  | 720                                  | 100                                                   |
| Net provincial or territorial tax                                 | 105          | 17,260                             | 120,191                                             | 13,490                             | 110,397                                             | 37,970                               | 436,084                                               |
| Total tax payable                                                 | 106          | 17,270                             | 275,432                                             | 13,500                             | 257,816                                             | 38,010                               | 1,035,036                                             |



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

| Item                                                                               | Item<br>code | \$150,000 -<br>\$249,999<br>(Number) | \$150,000 -<br>\$249,999<br>(Thousands<br>of Dollars) | \$250,000<br>and over<br>(Number) | \$250,000<br>and over<br>(Thousands<br>of Dollars) |
|------------------------------------------------------------------------------------|--------------|--------------------------------------|-------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| Number of taxable returns                                                          | 1            | 16,470                               | 0                                                     | 5,130                             | 0                                                  |
| Number of non-taxable returns                                                      | 2            | 20                                   | 0                                                     | 10                                | 0                                                  |
| Total number of returns                                                            | 3            | 16,490                               | 0                                                     | 5,130                             | 0                                                  |
| Employment income                                                                  | 4            | 14,860                               | 2,396,940                                             | 4,190                             | 1,333,074                                          |
| Commissions (from employment)                                                      | 5            | 370                                  | 31,820                                                | 130                               | 36,233                                             |
| Other employment income                                                            | 6            | 2,460                                | 24,920                                                | 660                               | 32,156                                             |
| Old age security (OAS) pension                                                     | 7            | 1,420                                | 12,172                                                | 620                               | 5,343                                              |
| CPP or QPP benefits                                                                | 8            | 2,540                                | 29,289                                                | 1,000                             | 12,730                                             |
| Other pensions and superannuation                                                  | 9            | 2,060                                | 119,394                                               | 750                               | 65,524                                             |
| Elected split-pension amount                                                       | 10           | 460                                  | 6,242                                                 | 150                               | 1,525                                              |
| Employment insurance and other<br>benefits                                         | 11           | 2,060                                | 21,359                                                | 190                               | 2,572                                              |
| Taxable amount of dividends from<br>taxable Canadian corporations                  | 12           | 3,340                                | 90,697                                                | 2,460                             | 263,593                                            |
| Interest and other investment income                                               | 13           | 5,100                                | 25,553                                                | 2,510                             | 62,578                                             |
| Net partnership income (limited or<br>non-active partners only)                    | 14           | 20                                   | 573                                                   | 30                                | 857                                                |
| Net rental income                                                                  | 15           | 1,620                                | 8,004                                                 | 650                               | 4,597                                              |
| Taxable capital gains                                                              | 16           | 2,780                                | 37,429                                                | 1,770                             | 193,502                                            |
| RRSP income                                                                        | 17           | 2,110                                | 40,704                                                | 450                               | 38,790                                             |
| Other income                                                                       | 18           | 3,070                                | 49,264                                                | 1,700                             | 88,503                                             |
| Taxable scholarships, fellowships,<br>bursaries, and artists' project grants       | 19           | 20                                   | 172                                                   | 0                                 | 0                                                  |
| Net business income                                                                | 20           | 650                                  | 30,655                                                | 270                               | 26,225                                             |
| Net professional income                                                            | 21           | 440                                  | 42,137                                                | 680                               | 164,163                                            |
| Net commission income                                                              | 22           | 170                                  | 17,592                                                | 70                                | 17,093                                             |
| Net farming income                                                                 | 23           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Net fishing income                                                                 | 24           | 410                                  | 46,817                                                | 100                               | 21,455                                             |
| Workers' compensation benefits                                                     | 25           | 140                                  | 4,221                                                 | 20                                | 906                                                |
| Social assistance payments                                                         | 26           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Net federal supplements                                                            | 27           | 40                                   | 140                                                   | 20                                | 83                                                 |
| Total income assessed                                                              | 28           | 16,490                               | 3,037,528                                             | 5,130                             | 2,374,220                                          |
| Registered pension plan (RPP)<br>deduction                                         | 29           | 7,090                                | 63,069                                                | 1,230                             | 15,001                                             |
| RRSP/PRPP deduction                                                                | 30           | 9,380                                | 156,370                                               | 3,310                             | 118,831                                            |
| FHSA deduction                                                                     | 31           | 210                                  | 1,598                                                 | 60                                | 513                                                |
| Deduction for elected split-pension<br>amount                                      | 32           | 1,100                                | 25,696                                                | 350                               | 10,942                                             |
| Annual union, professional, or like<br>dues                                        | 33           | 7,340                                | 12,747                                                | 1,130                             | 2,347                                              |
| Child care expenses                                                                | 34           | 430                                  | 1,882                                                 | 90                                | 534                                                |
| Business investment loss                                                           | 35           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Moving expenses                                                                    | 36           | 60                                   | 1,022                                                 | 20                                | 454                                                |
| Support payments made                                                              | 37           | 160                                  | 2,728                                                 | 90                                | 5,011                                              |
| Carrying charges and interest<br>expenses                                          | 38           | 1,280                                | 8,211                                                 | 1,120                             | 18,976                                             |
| Deduction for CPP or QPP<br>contributions on self-employment and<br>other earnings | 39           | 800                                  | 3,292                                                 | 500                               | 2,140                                              |
| Deduction for CPP or QPP enhanced<br>contributions on employment income            | 40           | 14,320                               | 11,642                                                | 3,820                             | 3,060                                              |



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

| Item                                                                                       | Item<br>code | \$150,000 -<br>\$249,999<br>(Number) | \$150,000 -<br>\$249,999<br>(Thousands<br>of Dollars) | \$250,000<br>and over<br>(Number) | \$250,000<br>and over<br>(Thousands<br>of Dollars) |
|--------------------------------------------------------------------------------------------|--------------|--------------------------------------|-------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income | 41           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Exploration and development expenses                                                       | 42           | 0                                    | 0                                                     | 30                                | 419                                                |
| Other employment expenses                                                                  | 43           | 1,200                                | 4,567                                                 | 360                               | 3,028                                              |
| Clergy residence deduction                                                                 | 44           | 20                                   | 326                                                   | 0                                 | 0                                                  |
| Other deductions                                                                           | 45           | 630                                  | 4,815                                                 | 180                               | 13,448                                             |
| Total deductions before adjustments                                                        | 46           | 16,040                               | 298,153                                               | 4,910                             | 195,155                                            |
| Social benefits repayment                                                                  | 47           | 2,930                                | 15,875                                                | 720                               | 5,775                                              |
| Net income                                                                                 | 48           | 16,490                               | 2,723,503                                             | 5,130                             | 2,173,291                                          |
| Canadian Forces personnel and police deduction                                             | 49           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Security options deductions                                                                | 50           | 30                                   | 175                                                   | 0                                 | 0                                                  |
| Other payments deduction                                                                   | 51           | 160                                  | 4,313                                                 | 20                                | 937                                                |
| Non-capital losses of other years                                                          | 52           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Net capital losses of other years                                                          | 53           | 610                                  | 2,186                                                 | 450                               | 4,706                                              |
| Capital gains deduction                                                                    | 54           | 80                                   | 8,283                                                 | 130                               | 37,232                                             |
| Northern residents deductions                                                              | 55           | 2,520                                | 24,305                                                | 270                               | 2,389                                              |
| Additional deductions                                                                      | 56           | 40                                   | 240                                                   | 10                                | 157                                                |
| Farming/fishing losses of prior years                                                      | 57           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Total deductions from net income                                                           | 58           | 3,310                                | 39,695                                                | 910                               | 51,524                                             |
| Taxable income assessed                                                                    | 59           | 16,490                               | 2,683,811                                             | 5,130                             | 2,121,767                                          |
| Basic personal amount                                                                      | 60           | 16,490                               | 255,970                                               | 5,130                             | 73,053                                             |
| Age amount                                                                                 | 61           | 90                                   | 358                                                   | 20                                | 137                                                |
| Spouse or common-law partner amount                                                        | 62           | 1,640                                | 18,356                                                | 600                               | 6,521                                              |
| Canada caregiver amount                                                                    | 63           | 410                                  | 2,908                                                 | 120                               | 780                                                |
| Amount for an eligible dependant                                                           | 64           | 370                                  | 5,412                                                 | 70                                | 881                                                |
| Family caregiver amount for children under 18 years of age                                 | 65           | 210                                  | 599                                                   | 50                                | 152                                                |
| CPP or QPP contributions through employment                                                | 66           | 14,340                               | 45,136                                                | 3,830                             | 11,901                                             |
| CPP or QPP contributions on self-employment and other earnings                             | 67           | 780                                  | 2,168                                                 | 480                               | 1,408                                              |
| Employment insurance premiums                                                              | 68           | 13,940                               | 14,346                                                | 3,130                             | 3,095                                              |
| 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           | 550                                  | 3,300                                                 | 80                                | 504                                                |
| Canada employment amount                                                                   | 73           | 15,100                               | 21,472                                                | 4,330                             | 6,129                                              |
| Home accessibility expenses                                                                | 74           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Home buyers' amount                                                                        | 75           | 160                                  | 1,444                                                 | 20                                | 217                                                |
| Digital news subscription expenses                                                         | 76           | 350                                  | 96                                                    | 200                               | 62                                                 |
| Pension income amount                                                                      | 77           | 2,390                                | 4,651                                                 | 870                               | 1,681                                              |
| Disability amount                                                                          | 78           | 490                                  | 4,808                                                 | 110                               | 1,086                                              |
| Disability amount transferred from a dependant                                             | 79           | 530                                  | 7,277                                                 | 140                               | 1,924                                              |
| Interest paid on student loans                                                             | 80           | 20                                   | 13                                                    | 0                                 | 0                                                  |



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

| Item                                                              | Item<br>code | \$150,000 -<br>\$249,999<br>(Number) | \$150,000 -<br>\$249,999<br>(Thousands<br>of Dollars) | \$250,000<br>and over<br>(Number) | \$250,000<br>and over<br>(Thousands<br>of Dollars) |
|-------------------------------------------------------------------|--------------|--------------------------------------|-------------------------------------------------------|-----------------------------------|----------------------------------------------------|
| Tuition, education, and textbook amounts                          | 81           | 340                                  | 1,439                                                 | 90                                | 874                                                |
| Tuition, education, and textbook amounts transferred from a child | 82           | 1,220                                | 5,128                                                 | 570                               | 2,621                                              |
| Amounts transferred from spouse or common-law partner             | 83           | 480                                  | 3,259                                                 | 130                               | 920                                                |
| Medical expenses                                                  | 84           | 1,990                                | 9,081                                                 | 870                               | 6,979                                              |
| Total tax credits on personal amounts                             | 85           | 16,490                               | 61,099                                                | 5,130                             | 18,145                                             |
| Allowable charitable donations and government gifts               | 86           | 4,730                                | 9,789                                                 | 0                                 | 0                                                  |
| Eligible cultural and ecological gifts                            | 87           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Total tax credit on donations and gifts                           | 88           | 4,720                                | 2,733                                                 | 0                                 | 0                                                  |
| Total federal non-refundable tax credits                          | 89           | 16,490                               | 63,832                                                | 5,130                             | 23,960                                             |
| Federal dividend tax credit                                       | 90           | 3,370                                | 9,983                                                 | 2,390                             | 28,800                                             |
| Minimum tax carryover                                             | 91           | 70                                   | 594                                                   | 30                                | 298                                                |
| Basic federal tax                                                 | 92           | 16,420                               | 476,255                                               | 5,120                             | 530,287                                            |
| Federal foreign tax credit                                        | 93           | 1,790                                | 3,644                                                 | 1,430                             | 7,688                                              |
| Federal political contribution tax credit                         | 94           | 170                                  | 52                                                    | 120                               | 48                                                 |
| Investment tax credit                                             | 95           | 0                                    | 0                                                     | 20                                | 139                                                |
| Labour-sponsored funds tax credit (provincially registered)       | 96           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Alternative minimum tax payable                                   | 97           | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Net federal tax                                                   | 98           | 16,380                               | 472,491                                               | 5,090                             | 522,471                                            |
| CPP contributions on self-employment                              | 99           | 780                                  | 5,442                                                 | 490                               | 3,540                                              |
| Social Benefits repayment                                         | 100          | 2,930                                | 15,875                                                | 720                               | 5,775                                              |
| Canada workers benefit (CWB)                                      | 101          | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Canada Training Credit (CTC)                                      | 102          | 210                                  | 79                                                    | 20                                | 6                                                  |
| Multigenerational home renovation tax credit (MHRTC)              | 103          | 0                                    | 0                                                     | 0                                 | 0                                                  |
| Eligible educator school supply tax credit                        | 104          | 20                                   | 4                                                     | 0                                 | 0                                                  |
| Net provincial or territorial tax                                 | 105          | 16,450                               | 337,767                                               | 5,120                             | 353,923                                            |
| Total tax payable                                                 | 106          | 16,470                               | 831,577                                               | 5,130                             | 885,710                                            |

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.