



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

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	63,600	0	3,620	0	2,580	0
Number of non-taxable returns	2	75,410	0	25,280	0	9,530	0
Total number of returns	3	139,010	0	28,890	0	12,120	0
Employment income	4	89,240	4,449,705	3,730	9,958	6,260	46,669
Commissions (from employment)	5	360	5,755	0	0	0	0
Other employment income	6	2,830	106,856	390	360	190	742
Old age security (OAS) pension	7	17,910	104,000	0	0	3,800	15,767
CPP or QPP benefits	8	21,860	131,916	4,980	8,933	4,480	17,795
Other pensions and superannuation	9	8,130	134,665	220	404	510	1,887
Elected split-pension amount	10	50	704	0	0	0	0
Employment insurance and other benefits	11	1,470	9,160	0	0	50	286
Taxable amount of dividends from taxable Canadian corporations	12	540	10,126	20	18	10	18
Interest and other investment income	13	1,570	7,177	120	103	50	77
Net partnership income (limited or non-active partners only)	14	120	3,708	50	-153	0	0
Net rental income	15	730	2,717	60	-234	0	0
Taxable capital gains	16	5,800	383,444	1,290	1,687	440	2,692
RRSP income	17	1,710	30,920	0	0	140	751
Other income	18	3,120	37,810	610	697	310	1,450
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	550	6,104	60	210	50	261
Net business income	20	1,690	52,581	410	-1,460	210	1,365
Net professional income	21	870	52,757	0	0	80	408
Net commission income	22	150	2,238	40	12	30	159
Net farming income	23	190	2,434	80	-673	20	157
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	180	895	0	0	0	0
Social assistance payments	26	70	385	20	42	0	0
Net federal supplements	27	100	743	0	0	0	0
Total income assessed	28	122,350	5,537,369	12,230	26,470	12,120	90,763
Registered pension plan (RPP) deduction	29	4,720	37,099	290	631	150	181
RRSP/PRPP deduction	30	2,700	24,099	280	1,315	90	391
FHSA deduction	31	270	1,927	0	0	0	0
Deduction for elected split-pension amount	32	40	726	0	0	0	0
Annual union, professional, or like dues	33	6,440	4,868	540	151	390	75
Child care expenses	34	310	1,358	20	16	10	24
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	40	192	0	0	0	0
Support payments made	37	90	2,759	10	184	0	0
Carrying charges and interest expenses	38	720	1,979	140	312	50	88
Deduction for CPP or QPP contributions on self-employment and other earnings	39	70	130	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	82,060	22,480	1,250	74	5,820	254



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	50	4	0	0	0	0
Exploration and development expenses	42	30	88	0	0	0	0
Other employment expenses	43	520	2,305	0	0	30	101
Clergy residence deduction	44	30	438	0	0	0	0
Other deductions	45	1,950	243,697	360	779	120	455
Total deductions before adjustments	46	85,770	345,558	2,590	4,242	6,050	1,609
Social benefits repayment	47	100	219	0	0	0	0
Net income	48	121,330	5,200,871	11,640	28,942	12,030	89,394
Canadian Forces personnel and police deduction	49	30	849	0	0	0	0
Security options deductions	50	310	65,223	10	12	10	38
Other payments deduction	51	320	2,023	20	45	10	51
Non-capital losses of other years	52	240	1,188	70	138	10	60
Net capital losses of other years	53	710	6,294	170	144	50	113
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	80	188	0	0	0	0
Additional deductions	56	15,960	268,278	3,890	18,404	3,800	27,039
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	17,540	344,294	4,170	18,751	3,870	27,310
Taxable income assessed	59	111,750	4,870,784	8,250	18,941	8,900	62,631
Basic personal amount	60	100,920	1,577,543	8,740	134,215	9,810	153,463
Age amount	61	21,960	186,721	5,230	45,586	4,490	39,247
Spouse or common-law partner amount	62	55,580	854,022	1,440	20,617	2,860	42,365
Canada caregiver amount	63	60	358	0	0	0	0
Amount for an eligible dependant	64	2,010	31,424	50	735	250	3,832
Family caregiver amount for children under 18 years of age	65	80	302	0	0	0	0
CPP or QPP contributions through employment	66	81,310	109,323	1,320	341	5,700	1,299
CPP or QPP contributions on self-employment and other earnings	67	80	90	0	0	0	0
Employment insurance premiums	68	82,090	38,702	2,060	136	5,770	709
PPIP premiums paid	69	160	23	10	0	10	0
PPIP premiums payable on employment income	70	50	10	0	0	0	0
PPIP premiums payable on self-employment income	71	50	6	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0
Canada employment amount	73	75,130	106,937	1,990	2,569	4,720	6,732
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	10	69	0	0	0	0
Digital news subscription expenses	76	130	37	0	0	0	0
Pension income amount	77	8,110	15,397	200	280	490	810
Disability amount	78	410	4,045	110	1,118	0	0
Disability amount transferred from a dependant	79	60	779	0	0	0	0
Interest paid on student loans	80	150	171	40	42	0	0



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Tuition, education, and textbook amounts	81	1,690	16,750	430	528	180	1,020
Tuition, education, and textbook amounts transferred from a child	82	100	523	0	0	0	0
Amounts transferred from spouse or common-law partner	83	2,560	21,104	500	4,247	0	0
Medical expenses	84	1,550	8,696	160	318	120	356
Total tax credits on personal amounts	85	112,430	445,966	10,080	31,619	11,190	38,115
Allowable charitable donations and government gifts	86	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	0	0	0	0
Total federal non-refundable tax credits	89	112,730	478,945	10,170	31,638	11,220	38,140
Federal dividend tax credit	90	650	1,273	100	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	54,250	690,534	3,600	3,795	2,550	3,975
Federal foreign tax credit	93	1,040	8,935	0	0	0	0
Federal political contribution tax credit	94	20	5	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	20	8	0	0	0	0
Alternative minimum tax payable	97	420	13,684	0	0	0	0
Net federal tax	98	54,040	769,554	3,580	1,372	2,550	2,900
CPP contributions on self-employment	99	70	218	0	0	0	0
Social Benefits repayment	100	100	219	0	0	0	0
Canada workers benefit (CWB)	101	4,610	5,226	20	20	70	81
Canada Training Credit (CTC)	102	40	17	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	10	2	0	0	0	0
Net provincial or territorial tax	105	31,240	244,850	700	103	670	277
Total tax payable	106	63,600	1,014,846	3,620	1,476	2,580	3,179



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Item	Item code	\$10,000 - \$14,999 (Number)	\$10,000 - \$14,999 (Thousands of Dollars)	\$15,000 - \$19,999 (Number)	\$15,000 - \$19,999 (Thousands of Dollars)	\$20,000 - \$24,999 (Number)	\$20,000 - \$24,999 (Thousands of Dollars)
Number of taxable returns	1	2,670	0	3,270	0	4,200	0
Number of non-taxable returns	2	9,570	0	9,850	0	9,270	0
Total number of returns	3	12,240	0	13,120	0	13,470	0
Employment income	4	8,030	100,296	9,850	171,227	11,270	251,771
Commissions (from employment)	5	60	157	50	240	30	111
Other employment income	6	150	1,132	170	1,431	180	1,878
Old age security (OAS) pension	7	2,960	18,858	2,360	17,600	1,530	12,153
CPP or QPP benefits	8	3,310	19,206	2,570	20,631	1,710	16,405
Other pensions and superannuation	9	770	3,709	1,050	6,509	1,040	8,024
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	70	396	150	795	210	1,170
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0
Interest and other investment income	13	50	204	40	126	0	0
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	0	0	20	150	0	0
Taxable capital gains	16	350	3,345	320	3,897	250	4,017
RRSP income	17	160	1,422	170	1,899	150	1,861
Other income	18	230	1,493	250	1,871	210	1,929
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	278	20	206	30	269
Net business income	20	160	1,508	140	1,614	100	1,482
Net professional income	21	80	819	60	825	70	996
Net commission income	22	0	0	0	0	10	122
Net farming income	23	10	149	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	20	81
Social assistance payments	26	10	66	10	55	10	37
Net federal supplements	27	10	66	20	161	30	356
Total income assessed	28	12,240	153,538	13,120	229,623	13,470	303,255
Registered pension plan (RPP) deduction	29	140	203	130	232	110	169
RRSP/PRPP deduction	30	80	294	60	328	60	259
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	400	93	480	133	410	142
Child care expenses	34	30	88	20	40	10	22
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	30	87	20	29	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	7,680	700	9,510	1,330	10,980	2,068



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	0	0	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	100	730	90	935	50	315
Total deductions before adjustments	46	7,860	2,258	9,680	3,128	11,100	3,182
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	12,180	151,325	13,080	226,769	13,460	300,136
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	10	70	0	0	0	0
Other payments deduction	51	20	148	30	243	50	474
Non-capital losses of other years	52	20	91	20	72	0	0
Net capital losses of other years	53	30	148	40	253	20	174
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	3,020	35,213	1,630	22,871	920	12,479
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	3,100	35,683	1,710	23,482	1,030	13,256
Taxable income assessed	59	10,200	116,251	12,640	205,266	13,320	287,180
Basic personal amount	60	10,400	162,709	11,680	183,008	12,220	191,587
Age amount	61	3,270	28,453	2,580	22,468	1,730	14,962
Spouse or common-law partner amount	62	4,080	61,246	6,270	95,705	8,030	124,505
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	230	3,646	260	4,068	340	5,264
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	7,560	3,604	9,410	6,883	10,890	10,692
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	7,600	1,564	9,450	2,703	10,900	3,986
PPIP premiums paid	69	20	1	20	2	10	1
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	0	0	0	0	0	0
Canada employment amount	73	6,700	9,579	8,830	12,615	10,400	14,872
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	740	1,297	1,020	1,858	1,040	1,964
Disability amount	78	40	395	30	316	20	237
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0



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Tuition, education, and textbook amounts	81	140	1,232	110	841	140	1,095
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	380	3,178	330	2,685	220	1,752
Medical expenses	84	100	466	100	408	100	320
Total tax credits on personal amounts	85	11,560	41,621	12,550	50,055	12,960	55,701
Allowable charitable donations and government gifts	86	0	0	0	0	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	60	40	0	0
Total federal non-refundable tax credits	89	11,580	41,643	12,560	50,095	12,980	55,727
Federal dividend tax credit	90	0	0	0	0	10	1
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	2,410	4,714	2,860	5,145	3,920	6,247
Federal foreign tax credit	93	0	0	0	0	40	71
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	2,410	4,138	2,850	4,728	3,920	6,501
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	110	190	210	424	800	1,425
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	1,000	549	1,250	758	1,520	1,038
Total tax payable	106	2,670	4,691	3,270	5,495	4,200	7,540



Individual Income Tax Return Statistics (2024 Tax Year)
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Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Number of taxable returns	1	7,180	0	7,460	0	7,890	0
Number of non-taxable returns	2	5,850	0	4,660	0	460	0
Total number of returns	3	13,020	0	12,120	0	8,350	0
Employment income	4	11,460	312,835	10,950	351,768	7,440	274,161
Commissions (from employment)	5	10	70	20	104	20	157
Other employment income	6	190	2,169	150	2,351	110	1,908
Old age security (OAS) pension	7	990	7,902	710	5,578	560	4,491
CPP or QPP benefits	8	1,150	10,864	840	7,918	660	6,569
Other pensions and superannuation	9	990	10,991	760	11,733	610	11,900
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	220	1,278	220	1,275	180	1,145
Taxable amount of dividends from taxable Canadian corporations	12	0	0	10	84	0	0
Interest and other investment income	13	0	0	50	252	40	40
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	0	0	0	0	0	0
Taxable capital gains	16	220	4,426	200	4,469	200	5,144
RRSP income	17	160	2,317	120	2,103	90	1,770
Other income	18	200	1,894	150	1,450	110	1,189
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	209	40	386	50	342
Net business income	20	80	1,429	70	1,598	50	1,273
Net professional income	21	40	797	40	1,103	30	687
Net commission income	22	10	257	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	30	101	20	107
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	10	92	0	0	0	0
Total income assessed	28	13,020	358,271	12,120	392,559	8,350	311,351
Registered pension plan (RPP) deduction	29	150	246	140	218	150	273
RRSP/PRPP deduction	30	80	401	70	335	60	308
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	450	233	560	256	370	199
Child care expenses	34	10	51	0	0	10	33
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	0	0	0	0	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	10	11	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	11,210	2,669	10,720	3,062	7,250	2,420



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	30	84	20	28	20	52
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	60	410	40	338	50	527
Total deductions before adjustments	46	11,330	4,148	10,820	4,421	7,350	3,936
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	13,010	354,150	12,120	388,140	8,340	307,419
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	50	269	40	145	30	132
Non-capital losses of other years	52	0	0	0	0	20	119
Net capital losses of other years	53	20	77	30	184	20	76
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	590	8,188	420	6,865	300	4,824
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	680	8,646	500	7,356	370	5,205
Taxable income assessed	59	12,950	345,511	12,070	381,361	8,310	302,283
Basic personal amount	60	12,060	189,062	11,260	176,719	7,610	119,314
Age amount	61	1,170	10,056	820	7,057	640	5,461
Spouse or common-law partner amount	62	8,870	138,165	8,820	137,534	5,850	91,146
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	350	5,543	230	3,647	120	1,921
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	11,140	13,770	10,650	15,777	7,210	12,367
CPP or QPP contributions on self-employment and other earnings	67	10	8	0	0	0	0
Employment insurance premiums	68	11,170	4,961	10,680	5,566	7,200	4,364
PPIP premiums paid	69	10	1	10	2	10	2
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	0	0	0	0	0	0
Canada employment amount	73	10,800	15,433	10,350	14,798	6,910	9,876
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	1,010	1,983	770	1,528	620	1,243
Disability amount	78	30	267	30	257	20	178
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	10	8	0	0



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

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	110	1,314	90	1,054	80	1,153
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	150	1,165	120	943	100	829
Medical expenses	84	110	633	120	611	120	618
Total tax credits on personal amounts	85	12,620	57,365	11,770	54,836	8,050	37,281
Allowable charitable donations and government gifts	86	90	146	90	143	60	110
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	90	40	90	39	60	31
Total federal non-refundable tax credits	89	12,630	57,405	11,780	54,875	8,060	37,311
Federal dividend tax credit	90	0	0	20	12	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	3,480	7,084	3,010	7,872	7,590	9,391
Federal foreign tax credit	93	50	51	30	68	30	76
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	3,470	7,667	3,010	8,921	7,570	10,816
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,750	2,124	1,490	876	140	63
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	4,850	1,676	5,400	2,788	4,120	3,190
Total tax payable	106	7,180	9,362	7,460	11,719	7,890	14,029



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

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Number of taxable returns	1	5,410	0	3,770	0	2,490	0
Number of non-taxable returns	2	100	0	90	0	80	0
Total number of returns	3	5,500	0	3,870	0	2,570	0
Employment income	4	4,720	197,466	3,200	149,762	2,000	102,378
Commissions (from employment)	5	0	0	0	0	10	166
Other employment income	6	130	2,111	120	2,475	110	2,560
Old age security (OAS) pension	7	460	3,774	360	3,006	280	2,335
CPP or QPP benefits	8	530	5,599	410	4,327	330	3,631
Other pensions and superannuation	9	500	11,614	410	11,495	340	10,702
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	120	822	50	374	40	322
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0
Interest and other investment income	13	30	56	30	59	30	18
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	0	0	0	0	0	0
Taxable capital gains	16	170	5,262	150	5,444	150	6,065
RRSP income	17	80	1,756	70	2,018	70	1,887
Other income	18	100	1,324	90	1,098	70	1,383
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	296	40	332	30	546
Net business income	20	50	1,504	40	1,440	30	1,105
Net professional income	21	30	792	20	792	20	795
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	5,500	233,028	3,870	183,201	2,570	134,238
Registered pension plan (RPP) deduction	29	130	248	110	216	110	285
RRSP/PRPP deduction	30	60	294	60	258	60	426
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	330	187	250	160	220	154
Child care expenses	34	10	51	0	0	0	0
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	20	28	10	36	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	4,550	1,743	3,050	1,321	1,880	897



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

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	20	45	20	81	20	59
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	40	639	30	326	40	842
Total deductions before adjustments	46	4,630	3,378	3,130	2,935	1,950	2,802
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	5,500	229,656	3,860	180,651	2,560	131,437
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	20	66	20	49	10	60
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	20	162	20	215	20	182
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	240	3,914	200	3,845	160	3,478
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	300	4,255	260	4,388	200	3,834
Taxable income assessed	59	5,480	225,444	3,830	176,296	2,530	127,629
Basic personal amount	60	4,870	76,433	3,310	51,798	2,080	32,630
Age amount	61	520	4,238	400	3,156	320	2,234
Spouse or common-law partner amount	62	3,510	54,366	2,310	35,610	1,280	19,847
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	60	942	30	424	20	298
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	4,510	8,880	3,040	6,748	1,860	4,527
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	4,510	3,108	3,020	2,321	1,860	1,556
PPIP premiums paid	69	10	2	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	0	0	0	0	0	0
Canada employment amount	73	4,320	6,145	2,830	4,025	1,710	2,412
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	510	1,015	410	813	340	680
Disability amount	78	20	207	0	0	20	148
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0



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

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	60	887	40	718	40	807
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	70	566	60	483	40	289
Medical expenses	84	100	707	80	429	70	410
Total tax credits on personal amounts	85	5,200	23,636	3,610	16,002	2,350	9,886
Allowable charitable donations and government gifts	86	80	172	70	185	60	125
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	80	48	70	52	50	35
Total federal non-refundable tax credits	89	5,210	23,684	3,610	16,055	2,360	9,921
Federal dividend tax credit	90	10	3	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	5,400	11,201	3,780	11,188	2,500	9,938
Federal foreign tax credit	93	30	87	30	132	30	165
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	5,390	12,956	3,770	12,888	2,490	11,480
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	10	17	10	6	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	2,650	2,964	1,990	2,721	1,230	2,095
Total tax payable	106	5,410	15,924	3,770	15,619	2,490	13,579



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Number of taxable returns	1	1,540	0	1,880	0	1,140	0
Number of non-taxable returns	2	40	0	70	0	70	0
Total number of returns	3	1,580	0	1,950	0	1,210	0
Employment income	4	1,130	63,263	1,380	85,859	840	60,706
Commissions (from employment)	5	0	0	10	205	0	0
Other employment income	6	80	2,267	130	3,753	70	2,900
Old age security (OAS) pension	7	210	1,724	240	2,037	120	990
CPP or QPP benefits	8	230	2,617	280	3,069	140	1,578
Other pensions and superannuation	9	220	8,199	280	12,177	140	7,153
Elected split-pension amount	10	0	0	0	0	0	0
Employment insurance and other benefits	11	20	191	20	176	10	129
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0
Interest and other investment income	13	20	49	40	111	30	247
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	0	0	0	0	10	7
Taxable capital gains	16	130	5,253	190	9,172	150	9,147
RRSP income	17	50	1,915	80	2,800	50	1,997
Other income	18	60	935	90	1,474	50	1,243
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	1,170	40	488	0	0
Net business income	20	30	1,024	30	1,461	40	2,177
Net professional income	21	30	1,318	40	1,962	20	1,148
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	1,580	90,421	1,950	125,629	1,210	90,467
Registered pension plan (RPP) deduction	29	100	309	150	571	190	906
RRSP/PRPP deduction	30	60	467	110	669	110	1,044
FHSA deduction	31	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	160	131	220	198	160	148
Child care expenses	34	0	0	10	42	0	0
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	0	0
Carrying charges and interest expenses	38	0	0	0	0	20	76
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	1,020	532	1,150	676	670	496



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	20	103	40	235	30	171
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	20	270	50	1,230	50	2,009
Total deductions before adjustments	46	1,090	2,064	1,250	3,965	770	5,122
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	1,570	88,358	1,940	121,713	1,190	85,365
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	10	235	0	0
Other payments deduction	51	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	10	162	20	176	20	204
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	110	2,373	110	3,281	70	2,507
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	130	2,661	150	3,759	100	3,118
Taxable income assessed	59	1,560	85,740	1,910	117,966	1,170	82,252
Basic personal amount	60	1,150	18,043	1,220	18,959	640	9,942
Age amount	61	220	1,428	270	1,424	130	523
Spouse or common-law partner amount	62	660	9,943	570	8,551	220	3,119
Canada caregiver amount	63	0	0	0	0	0	0
Amount for an eligible dependant	64	10	188	10	173	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	1,000	2,687	1,120	3,320	650	1,996
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	1,010	904	1,130	1,076	650	632
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	0	0	0	0	0	0
Canada employment amount	73	880	1,247	890	1,249	450	637
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0
Pension income amount	77	220	444	290	568	140	282
Disability amount	78	10	118	10	118	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	40	774	40	724	40	800
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	30	208	40	272	20	150
Medical expenses	84	50	249	80	642	40	410
Total tax credits on personal amounts	85	1,360	5,444	1,620	5,573	950	2,817
Allowable charitable donations and government gifts	86	50	80	90	191	70	110
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	50	22	80	53	70	30
Total federal non-refundable tax credits	89	1,370	5,466	1,630	5,626	0	0
Federal dividend tax credit	90	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	1,540	7,937	1,890	13,442	1,150	10,827
Federal foreign tax credit	93	30	151	30	189	20	173
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	1,540	9,417	1,880	15,954	1,140	12,886
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	0	0
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	630	1,491	730	2,345	460	1,961
Total tax payable	106	1,540	10,921	1,880	18,299	1,140	14,882



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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Number of taxable returns	1	960	0	800	0	2,680	0
Number of non-taxable returns	2	60	0	50	0	170	0
Total number of returns	3	1,020	0	850	0	2,850	0
Employment income	4	740	60,032	630	57,507	2,230	261,423
Commissions (from employment)	5	10	261	0	0	20	752
Other employment income	6	90	4,047	70	4,190	250	16,429
Old age security (OAS) pension	7	90	813	40	340	50	477
CPP or QPP benefits	8	100	1,206	50	520	80	824
Other pensions and superannuation	9	100	5,741	50	3,345	90	5,678
Elected split-pension amount	10	0	0	0	0	10	207
Employment insurance and other benefits	11	10	180	0	0	30	276
Taxable amount of dividends from taxable Canadian corporations	12	0	0	20	168	120	432
Interest and other investment income	13	60	231	70	169	370	1,157
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	0	0	40	142	190	494
Taxable capital gains	16	130	9,211	130	9,567	480	39,266
RRSP income	17	20	899	30	992	100	3,846
Other income	18	50	1,353	40	1,056	210	3,185
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	20	516
Net business income	20	20	1,272	30	1,917	80	7,083
Net professional income	21	20	1,050	0	0	50	3,957
Net commission income	22	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0
Total income assessed	28	1,020	86,773	850	80,994	2,850	347,637
Registered pension plan (RPP) deduction	29	240	1,558	220	1,711	1,010	10,708
RRSP/PRPP deduction	30	100	705	120	1,031	540	5,451
FHSA deduction	31	0	0	20	120	100	757
Deduction for elected split-pension amount	32	0	0	0	0	0	0
Annual union, professional, or like dues	33	140	164	130	160	590	797
Child care expenses	34	20	97	20	65	50	314
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0
Support payments made	37	0	0	0	0	20	417
Carrying charges and interest expenses	38	20	19	0	0	90	179
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	580	449	480	381	1,820	1,438



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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	0	0	0	0	60	346
Clergy residence deduction	44	0	0	0	0	0	0
Other deductions	45	40	1,436	50	1,611	160	10,247
Total deductions before adjustments	46	640	4,776	580	6,144	2,020	30,821
Social benefits repayment	47	0	0	40	22	50	136
Net income	48	1,010	82,014	840	75,637	2,810	316,860
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	10	266	30	913
Other payments deduction	51	0	0	0	0	0	0
Non-capital losses of other years	52	0	0	0	0	0	0
Net capital losses of other years	53	20	127	10	298	60	395
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	20	53
Additional deductions	56	60	2,971	50	2,605	130	11,272
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	90	3,342	80	3,286	250	12,999
Taxable income assessed	59	990	78,728	820	72,367	2,740	303,971
Basic personal amount	60	540	8,426	430	6,678	1,480	23,084
Age amount	61	110	282	50	76	0	0
Spouse or common-law partner amount	62	130	1,918	100	1,322	300	4,152
Canada caregiver amount	63	0	0	0	0	10	66
Amount for an eligible dependant	64	0	0	0	0	10	204
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0
CPP or QPP contributions through employment	66	570	1,741	470	1,466	1,800	5,593
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0
Employment insurance premiums	68	560	550	490	485	1,750	1,758
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	0	0	0	0	0	0
Canada employment amount	73	410	581	350	497	1,310	1,856
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	30	7
Pension income amount	77	100	204	50	104	110	207
Disability amount	78	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	10	173
Interest paid on student loans	80	0	0	0	0	20	41



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

Item	Item code	\$80,000 - \$89,999 (Number)	\$80,000 - \$89,999 (Thousands of Dollars)	\$90,000 - \$99,999 (Number)	\$90,000 - \$99,999 (Thousands of Dollars)	\$100,000 - \$149,999 (Number)	\$100,000 - \$149,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	40	699	30	653	70	1,581
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	20	82
Amounts transferred from spouse or common-law partner	83	20	112	0	0	20	144
Medical expenses	84	30	275	20	223	80	679
Total tax credits on personal amounts	85	770	2,266	640	1,766	2,190	5,968
Allowable charitable donations and government gifts	86	70	239	70	192	320	1,848
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	70	68	70	54	320	528
Total federal non-refundable tax credits	89	0	0	0	0	2,210	6,496
Federal dividend tax credit	90	10	2	20	19	140	49
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	980	10,990	810	10,618	2,700	48,888
Federal foreign tax credit	93	50	442	50	418	190	1,677
Federal political contribution tax credit	94	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	10	5
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	960	13,257	800	12,842	2,670	59,987
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	40	22	50	136
Canada workers benefit (CWB)	101	0	0	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0	20	10
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	380	1,876	310	1,871	1,050	9,260
Total tax payable	106	960	15,134	800	14,737	2,680	69,433



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

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Number of taxable returns	1	2,040	0	2,010	0
Number of non-taxable returns	2	120	0	110	0
Total number of returns	3	2,160	0	2,120	0
Employment income	4	1,690	302,590	1,690	1,590,033
Commissions (from employment)	5	20	1,172	0	0
Other employment income	6	150	20,165	130	33,987
Old age security (OAS) pension	7	0	0	0	0
CPP or QPP benefits	8	0	0	0	0
Other pensions and superannuation	9	20	1,079	30	2,323
Elected split-pension amount	10	10	91	0	0
Employment insurance and other benefits	11	10	148	0	0
Taxable amount of dividends from taxable Canadian corporations	12	200	2,080	50	6,777
Interest and other investment income	13	400	2,589	80	1,393
Net partnership income (limited or non-active partners only)	14	10	951	0	0
Net rental income	15	220	1,045	40	247
Taxable capital gains	16	490	53,670	370	201,710
RRSP income	17	30	344	0	0
Other income	18	210	4,395	80	8,391
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0
Net business income	20	60	7,190	50	17,600
Net professional income	21	40	6,503	60	28,136
Net commission income	22	0	0	0	0
Net farming income	23	0	0	0	0
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	0	0	0	0
Social assistance payments	26	0	0	0	0
Net federal supplements	27	0	0	0	0
Total income assessed	28	2,160	405,598	2,120	1,893,554
Registered pension plan (RPP) deduction	29	800	11,923	410	6,510
RRSP/PRPP deduction	30	500	5,561	190	4,562
FHSA deduction	31	60	498	0	0
Deduction for elected split-pension amount	32	0	0	20	465
Annual union, professional, or like dues	33	450	736	190	751
Child care expenses	34	40	269	0	0
Business investment loss	35	0	0	0	0
Moving expenses	36	0	0	0	0
Support payments made	37	10	561	0	0
Carrying charges and interest expenses	38	150	500	50	309
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	1,350	1,085	1,100	884



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

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0
Exploration and development expenses	42	0	0	0	0
Other employment expenses	43	50	221	30	307
Clergy residence deduction	44	0	0	0	0
Other deductions	45	210	19,013	410	201,587
Total deductions before adjustments	46	1,530	40,619	1,390	216,007
Social benefits repayment	47	0	0	0	0
Net income	48	2,130	365,105	2,070	1,677,801
Canadian Forces personnel and police deduction	49	10	402	0	0
Security options deductions	50	40	2,396	120	60,338
Other payments deduction	51	0	0	0	0
Non-capital losses of other years	52	0	0	0	0
Net capital losses of other years	53	70	973	40	2,232
Capital gains deduction	54	0	0	0	0
Northern residents deductions	55	10	25	0	0
Additional deductions	56	100	13,561	170	82,588
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	230	17,625	330	145,336
Taxable income assessed	59	2,080	347,773	2,030	1,533,193
Basic personal amount	60	980	15,142	450	6,330
Age amount	61	0	0	0	0
Spouse or common-law partner amount	62	200	2,804	80	1,108
Canada caregiver amount	63	0	0	0	0
Amount for an eligible dependant	64	10	212	0	0
Family caregiver amount for children under 18 years of age	65	0	0	0	0
CPP or QPP contributions through employment	66	1,340	4,204	1,090	3,427
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0
Employment insurance premiums	68	1,290	1,303	1,010	1,020
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	0	0	0	0
Canada employment amount	73	900	1,287	370	528
Home accessibility expenses	74	0	0	0	0
Home buyers' amount	75	0	0	0	0
Digital news subscription expenses	76	40	10	10	3
Pension income amount	77	30	64	30	55
Disability amount	78	0	0	0	0
Disability amount transferred from a dependant	79	10	202	0	0
Interest paid on student loans	80	0	0	0	0



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

Item	Item code	\$150,000 - \$249,999 (Number)	\$150,000 - \$249,999 (Thousands of Dollars)	\$250,000 and over (Number)	\$250,000 and over (Thousands of Dollars)
Tuition, education, and textbook amounts	81	30	544	10	327
Tuition, education, and textbook amounts transferred from a child	82	40	192	0	0
Amounts transferred from spouse or common-law partner	83	10	80	0	0
Medical expenses	84	60	520	20	423
Total tax credits on personal amounts	85	1,580	4,002	1,380	2,014
Allowable charitable donations and government gifts	86	300	1,705	0	0
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	300	487	0	0
Total federal non-refundable tax credits	89	1,590	4,489	0	0
Federal dividend tax credit	90	200	258	50	880
Minimum tax carryover	91	0	0	0	0
Basic federal tax	92	2,060	68,544	2,020	438,738
Federal foreign tax credit	93	210	2,028	70	3,068
Federal political contribution tax credit	94	0	0	0	0
Investment tax credit	95	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	0	0	270	13,037
Net federal tax	98	2,030	82,962	2,010	477,881
CPP contributions on self-employment	99	0	0	0	0
Social Benefits repayment	100	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0
Net provincial or territorial tax	105	890	16,407	1,400	191,479
Total tax payable	106	2,040	99,432	2,010	669,395

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.