



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

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	607,420	0	2,830	0	4,900	0
Number of non-taxable returns	2	230,030	0	56,150	0	29,150	0
Total number of returns	3	837,450	0	58,980	0	34,050	0
Employment income	4	499,820	27,749,135	14,670	38,196	17,690	113,388
Commissions (from employment)	5	12,910	468,962	110	94	200	238
Other employment income	6	52,270	511,622	640	1,011	770	2,654
Old age security (OAS) pension	7	229,960	1,973,190	870	1,828	1,680	6,818
CPP or QPP benefits	8	287,650	2,564,644	3,320	7,713	5,300	27,091
Other pensions and superannuation	9	172,210	4,591,108	400	1,042	710	2,394
Elected split-pension amount	10	55,100	721,936	220	655	490	2,282
Employment insurance and other benefits	11	89,600	879,124	930	2,603	1,680	8,413
Taxable amount of dividends from taxable Canadian corporations	12	91,000	2,256,377	720	981	610	955
Interest and other investment income	13	159,750	538,798	3,960	2,761	2,440	2,960
Net partnership income (limited or non-active partners only)	14	450	6,075	0	0	0	0
Net rental income	15	23,240	108,765	530	-2,925	410	917
Taxable capital gains	16	60,510	1,019,499	720	889	580	1,062
RRSP income	17	43,140	493,300	630	1,030	470	1,485
Other income	18	92,430	724,036	1,980	2,943	2,620	8,391
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	7,130	28,381	570	1,151	700	2,316
Net business income	20	48,530	713,686	2,950	-13,449	2,770	12,838
Net professional income	21	11,050	471,557	430	-478	430	2,102
Net commission income	22	5,680	93,290	310	-225	230	847
Net farming income	23	3,520	-1,819	260	-4,013	150	-43
Net fishing income	24	5,130	217,027	30	-440	50	34
Workers' compensation benefits	25	20,080	277,684	120	299	210	975
Social assistance payments	26	34,640	306,804	2,210	6,608	8,060	56,674
Net federal supplements	27	93,690	511,277	640	1,022	1,210	3,725
Total income assessed	28	806,950	47,261,935	28,480	48,363	34,050	258,880
Registered pension plan (RPP) deduction	29	173,580	935,667	650	1,340	530	437
RRSP/PRPP deduction	30	134,850	1,106,832	370	599	280	584
FHSA deduction	31	15,540	92,807	120	438	80	350
Deduction for elected split-pension amount	32	55,210	723,102	10	15	30	49
Annual union, professional, or like dues	33	157,190	131,660	1,440	261	1,890	313
Child care expenses	34	29,750	123,492	510	745	540	1,184
Business investment loss	35	100	2,418	0	0	0	0
Moving expenses	36	5,440	22,762	70	131	130	237
Support payments made	37	1,760	27,715	0	0	0	0
Carrying charges and interest expenses	38	36,130	162,896	170	327	190	284
Deduction for CPP or QPP contributions on self-employment and other earnings	39	44,590	60,132	690	46	2,840	641
Deduction for CPP or QPP enhanced contributions on employment income	40	455,070	218,152	4,720	587	12,050	485



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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	240	2,481	0	0	0	0
Other employment expenses	43	38,890	130,522	80	369	90	154
Clergy residence deduction	44	900	12,551	0	0	0	0
Other deductions	45	31,070	100,294	1,130	1,132	960	1,079
Total deductions before adjustments	46	567,610	3,853,923	8,360	6,042	15,630	5,849
Social benefits repayment	47	20,880	86,466	0	0	0	0
Net income	48	804,870	43,348,763	26,670	64,656	33,950	253,441
Canadian Forces personnel and police deduction	49	1,450	37,358	0	0	0	0
Security options deductions	50	300	13,172	0	0	0	0
Other payments deduction	51	142,440	1,095,357	2,950	7,929	9,430	61,375
Non-capital losses of other years	52	970	8,295	20	73	30	88
Net capital losses of other years	53	12,370	31,830	40	34	40	68
Capital gains deduction	54	1,370	239,602	0	0	0	0
Northern residents deductions	55	310	1,033	0	0	0	0
Additional deductions	56	4,370	27,633	40	128	30	80
Farming/fishing losses of prior years	57	170	1,718	0	0	0	0
Total deductions from net income	58	161,170	1,457,300	3,040	8,198	9,520	61,624
Taxable income assessed	59	784,410	41,894,384	24,670	57,187	27,410	192,035
Basic personal amount	60	837,450	13,066,201	58,970	888,301	34,050	525,955
Age amount	61	225,960	1,763,043	1,740	14,632	2,000	17,329
Spouse or common-law partner amount	62	51,920	520,926	1,950	24,710	1,120	13,535
Canada caregiver amount	63	12,200	73,788	140	1,053	90	603
Amount for an eligible dependant	64	29,850	447,861	2,410	36,724	1,100	16,572
Family caregiver amount for children under 18 years of age	65	5,780	17,107	410	1,328	130	370
CPP or QPP contributions through employment	66	464,920	965,313	8,480	3,265	13,090	3,188
CPP or QPP contributions on self-employment and other earnings	67	42,700	41,916	680	35	2,790	491
Employment insurance premiums	68	469,980	329,423	11,080	2,142	16,020	1,918
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	6,710	40,242	190	1,140	80	498
Canada employment amount	73	519,910	719,432	14,940	17,698	17,940	24,779
Home accessibility expenses	74	640	4,344	0	0	0	0
Home buyers' amount	75	5,080	41,117	20	194	0	0
Digital news subscription expenses	76	11,860	2,912	170	56	110	29
Pension income amount	77	200,650	389,083	550	723	1,050	1,772
Disability amount	78	57,200	565,260	2,810	28,363	2,970	29,604
Disability amount transferred from a dependant	79	12,950	181,017	550	9,189	170	2,365
Interest paid on student loans	80	4,530	1,925	30	31	20	36



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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	51,740	414,644	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	11,600	59,318	0	0	0	0
Amounts transferred from spouse or common-law partner	83	48,710	340,110	900	6,297	620	4,412
Medical expenses	84	175,640	549,598	0	0	0	0
Total tax credits on personal amounts	85	837,450	3,080,256	58,970	156,014	34,050	97,046
Allowable charitable donations and government gifts	86	0	0	80	31	160	67
Eligible cultural and ecological gifts	87	150	1,236	0	0	0	0
Total tax credit on donations and gifts	88	0	0	80	8	150	17
Total federal non-refundable tax credits	89	837,450	3,156,262	58,970	156,022	34,050	97,062
Federal dividend tax credit	90	81,390	253,367	120	0	90	0
Minimum tax carryover	91	2,440	12,361	0	0	0	0
Basic federal tax	92	528,180	4,477,567	100	13	220	67
Federal foreign tax credit	93	35,220	29,463	0	0	0	0
Federal political contribution tax credit	94	4,260	907	0	0	0	0
Investment tax credit	95	680	1,737	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0
Alternative minimum tax payable	97	660	24,295	0	0	0	0
Net federal tax	98	552,940	4,481,821	2,320	1,300	3,110	1,940
CPP contributions on self-employment	99	41,400	101,064	560	77	2,490	1,083
Social Benefits repayment	100	20,880	86,466	0	0	0	0
Canada workers benefit (CWB)	101	90,040	117,786	4,180	4,214	5,660	6,946
Canada Training Credit (CTC)	102	13,940	5,768	560	223	410	161
Multigenerational home renovation tax credit (MHRTC)	103	60	252	0	0	0	0
Eligible educator school supply tax credit	104	2,620	376	20	4	0	0
Net provincial or territorial tax	105	582,840	4,185,931	0	0	0	0
Total tax payable	106	607,420	8,855,554	2,830	1,393	4,900	3,096



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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	9,890	0	16,120	0	19,970	0
Number of non-taxable returns	2	33,490	0	27,980	0	44,090	0
Total number of returns	3	43,370	0	44,110	0	64,050	0
Employment income	4	19,750	198,292	20,380	279,423	21,740	379,824
Commissions (from employment)	5	290	538	380	847	490	1,799
Other employment income	6	1,020	3,702	1,220	5,008	1,620	7,214
Old age security (OAS) pension	7	5,670	41,341	14,360	118,161	36,680	319,186
CPP or QPP benefits	8	12,510	80,930	18,500	110,931	38,210	233,713
Other pensions and superannuation	9	1,170	5,301	2,960	12,785	8,500	37,557
Elected split-pension amount	10	1,210	7,006	2,890	18,922	6,850	53,512
Employment insurance and other benefits	11	3,060	20,133	4,530	34,207	5,930	51,350
Taxable amount of dividends from taxable Canadian corporations	12	850	1,995	1,460	3,858	2,550	6,366
Interest and other investment income	13	3,430	3,993	4,890	5,906	8,040	9,083
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	530	2,055	650	2,544	810	2,914
Taxable capital gains	16	740	1,488	1,110	2,566	1,750	3,934
RRSP income	17	760	3,349	1,020	5,290	1,420	7,658
Other income	18	3,530	13,668	3,820	16,700	4,260	18,157
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	880	3,458	820	3,461	650	3,054
Net business income	20	3,410	25,809	3,490	31,275	3,440	33,196
Net professional income	21	580	4,467	540	5,093	520	5,590
Net commission income	22	260	1,522	320	1,902	320	2,049
Net farming income	23	170	-281	220	-624	240	-302
Net fishing income	24	50	210	80	455	130	799
Workers' compensation benefits	25	390	2,404	700	6,197	1,390	12,498
Social assistance payments	26	9,950	102,067	4,580	54,126	2,910	34,534
Net federal supplements	27	4,360	16,302	12,050	52,333	30,170	233,964
Total income assessed	28	43,370	540,246	44,110	772,170	64,050	1,458,789
Registered pension plan (RPP) deduction	29	880	686	1,300	1,238	1,840	1,985
RRSP/PRPP deduction	30	490	892	820	1,415	1,310	2,581
FHSA deduction	31	140	469	210	750	260	990
Deduction for elected split-pension amount	32	60	86	190	295	430	647
Annual union, professional, or like dues	33	2,510	496	3,090	746	3,730	979
Child care expenses	34	700	1,711	850	2,341	1,010	2,772
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	160	241	280	460	410	576
Support payments made	37	0	0	0	0	20	65
Carrying charges and interest expenses	38	210	268	450	629	710	976
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,610	1,641	3,520	2,193	3,250	2,453
Deduction for CPP or QPP enhanced contributions on employment income	40	16,020	1,207	17,940	2,012	19,580	2,996



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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)
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	160	314	240	402	370	822
Clergy residence deduction	44	0	0	10	81	0	0
Other deductions	45	1,300	1,441	1,620	1,905	2,010	2,598
Total deductions before adjustments	46	20,240	9,518	22,080	14,516	24,050	20,647
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	43,330	530,885	44,080	757,791	64,040	1,438,372
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	14,520	120,774	16,860	112,656	33,400	280,996
Non-capital losses of other years	52	30	90	60	140	100	359
Net capital losses of other years	53	60	70	110	211	170	228
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	60	237	110	410	250	1,218
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	14,640	121,206	17,060	113,481	33,710	282,898
Taxable income assessed	59	36,430	409,980	41,780	644,516	62,840	1,155,871
Basic personal amount	60	43,370	675,564	44,110	688,783	64,050	1,003,215
Age amount	61	6,030	52,751	14,630	128,509	36,930	324,572
Spouse or common-law partner amount	62	1,700	18,659	2,760	27,429	3,780	28,304
Canada caregiver amount	63	190	1,000	480	2,467	750	4,095
Amount for an eligible dependant	64	2,220	34,011	1,620	24,638	1,760	26,841
Family caregiver amount for children under 18 years of age	65	270	811	210	632	200	607
CPP or QPP contributions through employment	66	16,920	6,826	18,690	10,792	20,210	15,711
CPP or QPP contributions on self-employment and other earnings	67	3,560	1,226	3,470	1,629	3,190	1,811
Employment insurance premiums	68	18,190	3,281	18,970	4,604	20,190	6,219
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	130	786	160	966	230	1,398
Canada employment amount	73	20,020	27,686	20,760	28,771	22,420	30,815
Home accessibility expenses	74	0	0	0	0	20	95
Home buyers' amount	75	0	0	40	292	80	588
Digital news subscription expenses	76	140	44	170	51	230	66
Pension income amount	77	2,180	3,644	5,350	9,252	13,220	24,101
Disability amount	78	3,980	39,369	3,700	36,392	4,450	43,810
Disability amount transferred from a dependant	79	370	5,940	340	4,949	390	5,230
Interest paid on student loans	80	20	4	60	15	140	66



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Tuition, education, and textbook amounts	81	20	36	2,770	2,665	7,180	24,903
Tuition, education, and textbook amounts transferred from a child	82	0	0	20	80	40	175
Amounts transferred from spouse or common-law partner	83	2,170	13,772	6,030	41,772	7,710	56,086
Medical expenses	84	0	0	5,730	9,499	0	0
Total tax credits on personal amounts	85	43,370	138,389	44,110	153,642	64,050	242,552
Allowable charitable donations and government gifts	86	280	179	700	442	1,510	1,108
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	270	49	680	115	1,500	303
Total federal non-refundable tax credits	89	43,370	138,438	44,110	153,757	64,050	242,854
Federal dividend tax credit	90	100	0	430	43	790	199
Minimum tax carryover	91	0	0	0	0	0	0
Basic federal tax	92	380	185	5,040	971	12,810	7,020
Federal foreign tax credit	93	0	0	0	0	0	0
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	5,000	3,580	9,460	5,683	15,820	12,576
CPP contributions on self-employment	99	3,280	2,787	3,210	3,728	2,950	4,176
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	8,060	13,075	9,990	16,968	11,650	20,338
Canada Training Credit (CTC)	102	560	217	700	274	810	299
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	10	2	0	0	20	3
Net provincial or territorial tax	105	3,770	562	12,160	4,000	17,180	11,348
Total tax payable	106	9,890	6,938	16,120	13,420	19,970	28,111



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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	31,660	0	42,860	0	41,450	0
Number of non-taxable returns	2	26,120	0	6,690	0	2,660	0
Total number of returns	3	57,780	0	49,550	0	44,100	0
Employment income	4	23,980	516,295	26,940	705,691	27,800	854,456
Commissions (from employment)	5	600	2,531	660	3,671	690	3,945
Other employment income	6	2,200	11,417	2,520	13,218	2,630	15,409
Old age security (OAS) pension	7	29,930	266,942	19,990	175,234	14,490	125,862
CPP or QPP benefits	8	33,000	294,417	23,040	208,055	17,690	164,674
Other pensions and superannuation	9	15,930	97,128	15,930	160,695	12,760	183,008
Elected split-pension amount	10	3,490	36,364	5,770	67,752	4,010	56,760
Employment insurance and other benefits	11	6,900	64,060	7,550	73,840	7,910	80,175
Taxable amount of dividends from taxable Canadian corporations	12	3,640	11,340	3,910	16,599	3,570	16,498
Interest and other investment income	13	9,270	12,330	9,130	14,856	7,950	14,521
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	890	3,890	900	3,726	880	3,854
Taxable capital gains	16	2,380	5,346	2,650	6,598	2,440	7,072
RRSP income	17	1,870	10,841	2,070	14,392	1,880	13,570
Other income	18	4,880	20,279	4,980	21,838	4,570	22,736
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	530	2,437	350	1,656	320	1,506
Net business income	20	3,350	35,401	3,160	33,348	2,860	31,096
Net professional income	21	530	6,017	510	6,142	400	5,288
Net commission income	22	360	2,730	350	2,653	320	2,262
Net farming income	23	220	166	200	89	160	107
Net fishing income	24	170	1,508	190	2,094	220	3,023
Workers' compensation benefits	25	2,060	21,725	1,930	25,003	1,800	26,686
Social assistance payments	26	2,370	19,889	1,450	13,304	740	5,818
Net federal supplements	27	25,150	134,898	9,520	32,671	3,490	12,541
Total income assessed	28	57,780	1,579,985	49,550	1,604,924	44,100	1,652,702
Registered pension plan (RPP) deduction	29	2,720	3,789	4,250	6,856	5,860	10,862
RRSP/PRPP deduction	30	1,830	3,757	2,760	6,659	3,680	9,454
FHSA deduction	31	390	1,603	520	2,180	600	2,789
Deduction for elected split-pension amount	32	2,290	5,672	3,250	12,638	3,490	19,531
Annual union, professional, or like dues	33	4,710	1,455	6,040	2,209	6,940	2,948
Child care expenses	34	1,240	3,776	1,380	4,602	1,560	5,741
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	500	723	630	1,079	590	1,064
Support payments made	37	30	156	40	144	40	179
Carrying charges and interest expenses	38	980	1,210	1,380	2,065	1,370	2,548
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,220	2,735	3,000	2,724	2,760	2,646
Deduction for CPP or QPP enhanced contributions on employment income	40	21,970	4,283	25,120	6,050	26,250	7,476



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

Item	Item code	\$25,000 - \$29,999 (Number)	\$25,000 - \$29,999 (Thousands of Dollars)	\$30,000 - \$34,999 (Number)	\$30,000 - \$34,999 (Thousands of Dollars)	\$35,000 - \$39,999 (Number)	\$35,000 - \$39,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	580	1,297	830	1,837	1,150	2,693
Clergy residence deduction	44	10	87	30	234	40	337
Other deductions	45	2,110	2,707	2,270	2,914	2,300	2,968
Total deductions before adjustments	46	28,130	33,321	32,050	52,211	32,780	71,289
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	57,770	1,546,697	49,530	1,552,868	44,090	1,581,655
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	27,620	176,513	11,760	70,978	5,650	45,045
Non-capital losses of other years	52	100	339	60	246	100	693
Net capital losses of other years	53	280	294	400	527	440	549
Capital gains deduction	54	0	0	0	0	20	180
Northern residents deductions	55	0	0	10	27	10	41
Additional deductions	56	400	1,524	420	1,582	350	1,552
Farming/fishing losses of prior years	57	10	58	0	0	10	52
Total deductions from net income	58	28,030	178,816	12,300	73,462	6,360	48,155
Taxable income assessed	59	57,200	1,368,053	49,150	1,479,447	43,870	1,533,665
Basic personal amount	60	57,780	905,485	49,550	776,767	44,100	691,657
Age amount	61	30,150	264,992	20,270	178,113	14,740	129,501
Spouse or common-law partner amount	62	4,060	31,120	3,400	31,499	2,890	28,581
Canada caregiver amount	63	840	4,384	790	4,514	770	4,337
Amount for an eligible dependant	64	1,810	27,530	1,810	27,152	1,850	27,863
Family caregiver amount for children under 18 years of age	65	220	660	250	767	250	750
CPP or QPP contributions through employment	66	22,480	22,142	25,530	30,979	26,550	38,028
CPP or QPP contributions on self-employment and other earnings	67	3,130	2,006	2,920	1,989	2,680	1,929
Employment insurance premiums	68	22,480	8,425	25,510	11,493	26,660	13,938
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	260	1,572	290	1,734	330	1,980
Canada employment amount	73	25,010	34,367	28,260	38,756	29,160	40,119
Home accessibility expenses	74	20	103	30	152	50	247
Home buyers' amount	75	90	650	150	1,098	170	1,360
Digital news subscription expenses	76	290	70	400	90	380	89
Pension income amount	77	18,280	33,580	18,890	37,055	14,670	28,921
Disability amount	78	4,850	47,775	4,490	44,307	3,830	37,813
Disability amount transferred from a dependant	79	490	6,518	580	7,641	590	7,902
Interest paid on student loans	80	180	53	250	81	270	96



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

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	6,670	44,425	6,220	55,885	5,390	55,293
Tuition, education, and textbook amounts transferred from a child	82	80	360	140	641	210	966
Amounts transferred from spouse or common-law partner	83	5,680	43,960	4,250	30,038	3,470	22,578
Medical expenses	84	12,640	33,360	16,920	46,203	15,220	42,028
Total tax credits on personal amounts	85	57,780	227,035	49,550	199,046	44,100	176,402
Allowable charitable donations and government gifts	86	3,790	3,542	5,900	5,805	6,050	6,315
Eligible cultural and ecological gifts	87	0	0	10	23	10	2
Total tax credit on donations and gifts	88	3,770	944	5,850	1,558	6,000	1,699
Total federal non-refundable tax credits	89	57,780	227,979	49,550	200,603	44,100	178,102
Federal dividend tax credit	90	1,420	539	2,750	1,099	2,960	1,360
Minimum tax carryover	91	50	46	40	54	50	78
Basic federal tax	92	19,760	24,167	31,460	39,002	33,960	60,325
Federal foreign tax credit	93	390	40	890	64	1,110	102
Federal political contribution tax credit	94	40	5	100	16	130	20
Investment tax credit	95	30	18	20	19	20	24
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	22,720	30,322	34,000	44,608	35,410	63,143
CPP contributions on self-employment	99	2,940	4,658	2,760	4,644	2,550	4,512
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	13,850	22,496	15,980	17,467	11,050	8,591
Canada Training Credit (CTC)	102	860	321	920	367	840	332
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	4	40	5	40	6
Net provincial or territorial tax	105	29,510	29,249	41,690	52,982	40,950	78,798
Total tax payable	106	31,660	64,255	42,860	102,249	41,450	146,469



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

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	42,790	0	40,260	0	38,620	0
Number of non-taxable returns	2	1,380	0	700	0	490	0
Total number of returns	3	44,160	0	40,960	0	39,110	0
Employment income	4	28,150	987,966	27,920	1,113,102	27,260	1,220,881
Commissions (from employment)	5	670	5,387	630	4,990	630	6,433
Other employment income	6	2,980	15,488	2,930	16,164	2,780	18,904
Old age security (OAS) pension	7	14,800	128,538	12,200	106,060	11,450	99,005
CPP or QPP benefits	8	17,840	169,537	15,360	150,808	14,350	144,210
Other pensions and superannuation	9	13,600	239,623	11,860	261,516	11,210	288,194
Elected split-pension amount	10	5,290	77,291	3,040	47,976	2,800	47,197
Employment insurance and other benefits	11	7,720	83,113	7,070	76,505	5,990	62,941
Taxable amount of dividends from taxable Canadian corporations	12	4,090	22,068	4,040	26,248	4,090	27,895
Interest and other investment income	13	8,460	16,667	8,130	15,925	7,830	16,164
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0
Net rental income	15	860	3,476	910	3,435	910	3,143
Taxable capital gains	16	2,710	8,554	2,770	9,633	2,700	9,891
RRSP income	17	2,150	15,949	2,260	16,753	2,340	17,824
Other income	18	4,860	22,969	4,740	23,160	4,470	23,002
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	220	971	200	761	190	950
Net business income	20	2,470	29,206	2,220	28,544	2,030	27,521
Net professional income	21	380	5,476	390	5,806	360	5,371
Net commission income	22	330	2,711	310	2,609	240	2,261
Net farming income	23	190	-220	170	-278	160	-218
Net fishing income	24	250	4,255	250	4,552	220	4,770
Workers' compensation benefits	25	1,750	27,975	1,460	21,090	1,280	18,676
Social assistance payments	26	480	3,068	370	2,265	290	1,451
Net federal supplements	27	2,120	7,253	1,430	4,852	1,000	3,261
Total income assessed	28	44,160	1,879,132	40,960	1,944,070	39,110	2,051,753
Registered pension plan (RPP) deduction	29	8,060	17,621	9,690	24,366	10,760	31,244
RRSP/PRPP deduction	30	4,690	12,384	5,720	16,284	6,750	22,757
FHSA deduction	31	650	3,057	810	4,293	900	4,719
Deduction for elected split-pension amount	32	3,580	25,598	3,980	31,574	4,040	38,612
Annual union, professional, or like dues	33	8,350	4,205	8,970	5,036	9,620	6,004
Child care expenses	34	1,840	6,750	1,880	7,365	2,020	8,493
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	450	984	390	1,089	290	757
Support payments made	37	40	366	40	201	60	424
Carrying charges and interest expenses	38	1,540	3,034	1,610	3,223	1,530	3,194
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,410	2,595	2,310	2,628	2,020	2,556
Deduction for CPP or QPP enhanced contributions on employment income	40	26,560	8,785	26,440	10,009	25,810	11,087



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

Item	Item code	\$40,000 - \$44,999 (Number)	\$40,000 - \$44,999 (Thousands of Dollars)	\$45,000 - \$49,999 (Number)	\$45,000 - \$49,999 (Thousands of Dollars)	\$50,000 - \$54,999 (Number)	\$50,000 - \$54,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	1,350	3,450	1,570	3,949	1,900	5,255
Clergy residence deduction	44	40	406	50	598	80	1,036
Other deductions	45	2,150	2,694	1,940	2,518	1,770	2,268
Total deductions before adjustments	46	33,120	91,999	33,060	113,220	32,200	138,428
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	44,150	1,787,325	40,960	1,830,861	39,110	1,913,436
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	20	4
Other payments deduction	51	4,190	38,296	3,130	28,207	2,470	23,388
Non-capital losses of other years	52	60	392	60	342	40	314
Net capital losses of other years	53	510	547	510	572	530	671
Capital gains deduction	54	0	0	20	203	20	431
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	320	1,324	250	1,524	230	1,199
Farming/fishing losses of prior years	57	10	61	0	0	0	0
Total deductions from net income	58	4,980	40,799	3,880	30,981	3,240	26,201
Taxable income assessed	59	43,970	1,746,653	40,920	1,800,087	39,080	1,887,250
Basic personal amount	60	44,160	692,800	40,960	642,613	39,110	613,833
Age amount	61	15,090	132,595	12,460	105,591	11,700	92,945
Spouse or common-law partner amount	62	2,680	27,002	2,490	24,747	2,290	22,796
Canada caregiver amount	63	830	4,603	740	4,311	750	4,401
Amount for an eligible dependant	64	1,870	27,990	1,740	26,037	1,700	25,491
Family caregiver amount for children under 18 years of age	65	260	806	260	716	290	837
CPP or QPP contributions through employment	66	26,780	44,528	26,640	50,601	25,980	55,916
CPP or QPP contributions on self-employment and other earnings	67	2,320	1,883	2,210	1,905	1,930	1,846
Employment insurance premiums	68	26,990	16,114	26,850	18,131	26,170	19,807
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	360	2,178	390	2,328	390	2,322
Canada employment amount	73	29,810	40,684	29,400	40,363	28,620	39,419
Home accessibility expenses	74	40	195	50	269	50	277
Home buyers' amount	75	190	1,559	260	2,003	290	2,196
Digital news subscription expenses	76	480	112	500	116	570	127
Pension income amount	77	15,410	30,521	13,030	25,770	12,300	24,322
Disability amount	78	3,740	36,875	3,170	31,273	2,830	27,965
Disability amount transferred from a dependant	79	650	8,923	660	8,568	720	9,803
Interest paid on student loans	80	320	103	310	103	330	117



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

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	4,110	44,151	3,370	37,304	2,600	28,641
Tuition, education, and textbook amounts transferred from a child	82	250	1,144	310	1,470	370	1,758
Amounts transferred from spouse or common-law partner	83	2,960	18,588	2,500	15,456	2,010	12,988
Medical expenses	84	16,070	45,212	14,040	40,241	12,950	37,476
Total tax credits on personal amounts	85	44,160	176,787	40,960	161,990	39,110	153,797
Allowable charitable donations and government gifts	86	6,980	8,308	6,980	7,920	7,270	9,117
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,930	2,260	6,930	2,144	7,230	2,485
Total federal non-refundable tax credits	89	44,160	179,048	40,960	164,134	39,110	156,282
Federal dividend tax credit	90	3,770	2,090	3,870	2,603	3,960	2,880
Minimum tax carryover	91	70	137	80	185	90	232
Basic federal tax	92	38,230	86,844	37,380	106,598	36,670	126,089
Federal foreign tax credit	93	1,450	120	1,590	190	1,530	203
Federal political contribution tax credit	94	180	28	160	26	180	30
Investment tax credit	95	40	43	30	45	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	38,860	88,264	37,680	107,084	36,790	126,074
CPP contributions on self-employment	99	2,260	4,428	2,170	4,486	1,900	4,365
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	4,580	4,392	2,990	1,927	1,300	730
Canada Training Credit (CTC)	102	770	321	720	300	620	256
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	50	6	60	7	80	11
Net provincial or territorial tax	105	42,600	111,358	40,190	131,265	38,570	151,444
Total tax payable	106	42,790	204,063	40,260	242,852	38,620	281,909



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

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	37,500	0	57,180	0	45,460	0
Number of non-taxable returns	2	310	0	320	0	160	0
Total number of returns	3	37,810	0	57,500	0	45,620	0
Employment income	4	24,780	1,208,529	42,040	2,340,484	34,920	2,276,580
Commissions (from employment)	5	620	6,369	1,050	17,181	970	20,669
Other employment income	6	2,880	21,483	4,800	44,852	4,240	50,087
Old age security (OAS) pension	7	12,480	107,825	15,350	132,373	10,530	90,107
CPP or QPP benefits	8	15,390	155,467	19,630	206,924	13,660	148,691
Other pensions and superannuation	9	12,580	354,523	15,910	538,263	11,460	448,428
Elected split-pension amount	10	5,220	82,154	3,440	51,709	2,000	32,678
Employment insurance and other benefits	11	5,100	53,043	7,540	79,082	5,180	54,315
Taxable amount of dividends from taxable Canadian corporations	12	4,980	39,459	8,030	68,611	6,860	70,420
Interest and other investment income	13	8,790	20,401	13,240	32,976	10,890	29,112
Net partnership income (limited or non-active partners only)	14	0	0	20	89	0	0
Net rental income	15	950	2,963	1,740	6,637	1,560	5,374
Taxable capital gains	16	3,210	11,714	5,290	23,002	4,460	24,089
RRSP income	17	2,610	22,812	4,200	35,285	3,590	31,302
Other income	18	4,710	24,195	7,320	38,227	5,830	33,687
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	170	849	250	1,273	260	820
Net business income	20	1,860	25,812	2,940	48,513	2,220	40,417
Net professional income	21	350	5,613	670	10,703	550	10,412
Net commission income	22	260	2,340	400	4,644	290	5,163
Net farming income	23	140	17	240	-52	200	136
Net fishing income	24	240	6,102	460	13,191	460	16,475
Workers' compensation benefits	25	1,010	14,885	1,680	25,515	1,200	17,284
Social assistance payments	26	240	1,307	320	1,572	210	927
Net federal supplements	27	630	1,907	750	2,431	390	1,162
Total income assessed	28	37,810	2,171,356	57,500	3,726,368	45,620	3,411,297
Registered pension plan (RPP) deduction	29	10,260	32,046	19,320	73,443	17,710	83,223
RRSP/PRPP deduction	30	7,140	25,523	13,890	57,000	13,140	63,810
FHSA deduction	31	910	4,932	1,830	10,577	1,840	11,282
Deduction for elected split-pension amount	32	4,080	41,843	6,880	86,177	5,230	82,918
Annual union, professional, or like dues	33	8,800	6,151	15,790	12,939	14,050	13,250
Child care expenses	34	1,770	7,587	3,080	13,716	2,530	11,886
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	250	896	300	1,468	230	1,493
Support payments made	37	70	573	130	964	120	822
Carrying charges and interest expenses	38	1,850	3,989	3,260	8,734	2,680	8,200
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,840	2,486	3,220	4,935	2,220	4,514
Deduction for CPP or QPP enhanced contributions on employment income	40	23,370	11,042	39,810	21,681	33,290	23,409



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	1,930	5,268	4,110	12,005	4,060	12,791
Clergy residence deduction	44	60	806	120	1,742	120	2,117
Other deductions	45	1,680	2,500	2,470	3,960	1,780	3,236
Total deductions before adjustments	46	30,010	145,740	50,290	309,509	41,010	323,120
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	37,800	2,025,691	57,490	3,417,109	45,610	3,088,371
Canadian Forces personnel and police deduction	49	0	0	40	620	150	2,966
Security options deductions	50	0	0	10	17	0	0
Other payments deduction	51	1,830	18,098	2,670	29,517	1,770	19,374
Non-capital losses of other years	52	30	205	90	1,146	30	499
Net capital losses of other years	53	650	819	1,200	1,910	960	1,515
Capital gains deduction	54	20	328	40	610	40	1,014
Northern residents deductions	55	0	0	0	0	0	0
Additional deductions	56	230	1,155	340	1,678	240	1,137
Farming/fishing losses of prior years	57	10	136	20	98	10	165
Total deductions from net income	58	2,720	20,920	4,280	35,634	3,150	26,745
Taxable income assessed	59	37,780	2,004,808	57,460	3,381,504	45,600	3,061,667
Basic personal amount	60	37,810	593,548	57,500	902,394	45,620	716,074
Age amount	61	12,790	93,419	15,790	104,250	10,930	59,155
Spouse or common-law partner amount	62	2,060	20,997	3,630	36,840	3,100	31,726
Canada caregiver amount	63	690	4,210	1,110	7,013	860	5,399
Amount for an eligible dependant	64	1,420	21,171	2,050	30,365	1,440	21,129
Family caregiver amount for children under 18 years of age	65	300	874	440	1,294	420	1,216
CPP or QPP contributions through employment	66	23,540	55,546	40,060	107,897	33,450	98,951
CPP or QPP contributions on self-employment and other earnings	67	1,770	1,796	3,030	3,548	1,880	3,045
Employment insurance premiums	68	23,790	19,624	40,420	37,104	33,600	32,495
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	410	2,472	710	4,266	600	3,600
Canada employment amount	73	26,160	35,995	43,810	61,109	36,420	51,073
Home accessibility expenses	74	50	320	70	439	50	322
Home buyers' amount	75	310	2,437	660	5,388	560	4,511
Digital news subscription expenses	76	720	161	1,070	236	950	207
Pension income amount	77	14,090	27,925	17,610	34,824	12,450	24,615
Disability amount	78	2,610	25,786	3,550	35,075	2,650	26,190
Disability amount transferred from a dependant	79	720	9,536	1,180	15,781	980	13,447
Interest paid on student loans	80	350	130	500	224	470	216



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

Item	Item code	\$55,000 - \$59,999 (Number)	\$55,000 - \$59,999 (Thousands of Dollars)	\$60,000 - \$69,999 (Number)	\$60,000 - \$69,999 (Thousands of Dollars)	\$70,000 - \$79,999 (Number)	\$70,000 - \$79,999 (Thousands of Dollars)
Tuition, education, and textbook amounts	81	2,050	22,332	2,920	31,955	2,250	22,548
Tuition, education, and textbook amounts transferred from a child	82	410	1,921	820	3,801	880	4,231
Amounts transferred from spouse or common-law partner	83	1,510	10,730	2,200	16,336	1,640	11,904
Medical expenses	84	12,750	38,856	15,680	46,712	10,220	31,490
Total tax credits on personal amounts	85	37,810	148,470	57,500	223,032	45,620	174,540
Allowable charitable donations and government gifts	86	7,800	9,914	12,410	17,129	10,410	14,847
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	7,770	2,705	12,350	4,703	10,370	4,093
Total federal non-refundable tax credits	89	37,810	151,175	57,500	227,735	45,620	178,633
Federal dividend tax credit	90	4,930	4,206	8,000	7,535	6,880	7,809
Minimum tax carryover	91	90	266	160	670	190	899
Basic federal tax	92	36,320	147,827	55,970	287,377	44,960	302,604
Federal foreign tax credit	93	2,090	274	3,370	613	3,000	672
Federal political contribution tax credit	94	260	44	410	77	400	76
Investment tax credit	95	40	65	50	75	40	78
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	36,330	147,516	55,940	286,660	44,920	301,807
CPP contributions on self-employment	99	1,730	4,244	3,040	8,424	2,120	7,510
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	360	249	190	161	90	88
Canada Training Credit (CTC)	102	570	251	980	403	980	411
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	100	14	220	33	240	33
Net provincial or territorial tax	105	37,470	174,114	57,130	317,027	45,430	313,705
Total tax payable	106	37,500	325,885	57,180	612,133	45,460	623,050



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

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	37,790	0	31,900	0	71,240	0
Number of non-taxable returns	2	110	0	70	0	100	0
Total number of returns	3	37,900	0	31,960	0	71,330	0
Employment income	4	29,690	2,226,109	25,660	2,172,285	59,790	6,274,587
Commissions (from employment)	5	770	18,722	590	17,303	1,820	82,026
Other employment income	6	3,860	56,239	3,200	45,079	8,030	93,401
Old age security (OAS) pension	7	7,710	66,480	6,030	51,918	10,050	86,540
CPP or QPP benefits	8	10,110	114,067	7,820	89,183	13,990	164,341
Other pensions and superannuation	9	8,950	380,361	7,060	314,423	13,390	696,176
Elected split-pension amount	10	1,790	31,458	2,220	38,362	2,900	45,664
Employment insurance and other benefits	11	3,620	38,320	2,480	25,771	4,940	54,420
Taxable amount of dividends from taxable Canadian corporations	12	6,120	80,209	5,540	86,887	15,020	345,790
Interest and other investment income	13	9,440	28,079	8,340	27,089	20,460	84,099
Net partnership income (limited or non-active partners only)	14	20	58	20	180	0	0
Net rental income	15	1,480	5,063	1,450	4,994	4,370	18,732
Taxable capital gains	16	3,900	23,125	3,600	25,323	9,690	99,111
RRSP income	17	3,210	32,004	2,760	28,944	6,780	80,242
Other income	18	4,920	29,720	4,280	27,917	11,060	91,127
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	290	706	220	588	400	1,360
Net business income	20	1,890	35,403	1,450	31,672	3,920	108,127
Net professional income	21	560	12,389	470	9,972	1,600	50,903
Net commission income	22	270	4,192	250	5,286	530	15,872
Net farming income	23	140	435	110	571	300	339
Net fishing income	24	460	19,167	360	17,733	930	58,522
Workers' compensation benefits	25	820	12,951	600	9,536	1,330	24,044
Social assistance payments	26	0	0	0	0	180	989
Net federal supplements	27	210	723	140	489	240	942
Total income assessed	28	37,900	3,218,656	31,960	3,033,872	71,330	8,483,351
Registered pension plan (RPP) deduction	29	16,770	100,425	15,650	112,366	36,180	308,496
RRSP/PRPP deduction	30	11,880	68,539	11,000	70,002	30,370	271,883
FHSA deduction	31	1,650	10,840	1,310	8,880	2,610	18,836
Deduction for elected split-pension amount	32	3,950	71,675	3,020	53,009	6,890	147,326
Annual union, professional, or like dues	33	13,190	13,905	11,980	13,123	28,160	35,251
Child care expenses	34	2,300	11,277	2,000	9,790	3,590	17,981
Business investment loss	35	0	0	0	0	20	498
Moving expenses	36	180	1,581	140	1,252	280	4,811
Support payments made	37	140	1,262	130	986	420	4,822
Carrying charges and interest expenses	38	2,450	8,129	2,310	7,609	6,320	30,768
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,530	3,952	1,080	3,242	2,700	8,828
Deduction for CPP or QPP enhanced contributions on employment income	40	28,390	21,675	24,650	19,270	57,930	46,080



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

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	3,690	11,624	3,430	10,966	8,920	30,099
Clergy residence deduction	44	70	1,216	70	979	140	2,114
Other deductions	45	1,290	2,558	980	2,561	2,070	8,481
Total deductions before adjustments	46	34,530	328,726	29,410	314,173	67,940	936,632
Social benefits repayment	47	0	0	3,360	4,115	9,850	33,496
Net income	48	37,890	2,888,609	31,960	2,715,675	71,330	7,513,303
Canadian Forces personnel and police deduction	49	350	7,605	360	10,051	460	13,736
Security options deductions	50	0	0	0	0	40	155
Other payments deduction	51	1,140	14,405	820	10,481	1,720	25,948
Non-capital losses of other years	52	40	537	30	396	60	788
Net capital losses of other years	53	860	1,541	830	1,498	2,310	5,725
Capital gains deduction	54	40	1,319	40	1,171	150	7,852
Northern residents deductions	55	10	43	0	0	90	314
Additional deductions	56	190	1,065	160	482	420	3,271
Farming/fishing losses of prior years	57	10	232	0	0	20	254
Total deductions from net income	58	2,580	26,817	2,190	24,204	5,100	58,135
Taxable income assessed	59	37,890	2,861,859	31,960	2,691,510	71,320	7,455,170
Basic personal amount	60	37,900	594,763	31,960	501,756	71,330	1,119,812
Age amount	61	8,090	32,982	6,390	17,217	5,850	13,030
Spouse or common-law partner amount	62	2,540	25,993	2,260	24,261	5,690	63,263
Canada caregiver amount	63	660	4,154	530	3,521	1,320	9,023
Amount for an eligible dependant	64	1,210	17,935	1,000	14,612	2,200	32,427
Family caregiver amount for children under 18 years of age	65	320	942	340	986	850	2,459
CPP or QPP contributions through employment	66	28,500	86,448	24,740	75,984	58,040	180,388
CPP or QPP contributions on self-employment and other earnings	67	1,370	2,645	990	2,160	2,490	5,827
Employment insurance premiums	68	28,730	28,438	24,730	24,787	57,310	58,294
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	510	3,072	430	2,562	890	5,346
Canada employment amount	73	31,070	43,729	26,710	37,679	61,830	87,422
Home accessibility expenses	74	50	386	40	310	70	594
Home buyers' amount	75	550	4,362	420	3,508	980	8,280
Digital news subscription expenses	76	850	194	790	184	2,190	540
Pension income amount	77	9,720	19,210	7,860	15,546	15,250	30,138
Disability amount	78	2,050	20,198	1,510	14,857	2,850	28,086
Disability amount transferred from a dependant	79	830	11,565	790	11,336	2,050	29,636
Interest paid on student loans	80	390	169	300	139	450	243



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

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	1,760	16,817	1,400	8,764	2,340	12,749
Tuition, education, and textbook amounts transferred from a child	82	850	4,191	920	4,536	3,300	17,138
Amounts transferred from spouse or common-law partner	83	1,180	8,488	940	6,572	1,930	13,278
Medical expenses	84	6,730	23,191	4,660	17,745	8,560	37,152
Total tax credits on personal amounts	85	37,900	142,485	31,960	118,359	71,330	263,280
Allowable charitable donations and government gifts	86	8,990	13,232	8,080	13,238	20,730	36,726
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	8,950	3,636	8,060	3,661	20,690	10,206
Total federal non-refundable tax credits	89	37,900	146,120	31,960	122,020	71,330	273,486
Federal dividend tax credit	90	6,170	8,978	5,570	9,803	15,120	38,913
Minimum tax carryover	91	170	984	170	1,015	580	3,349
Basic federal tax	92	37,470	315,432	31,720	321,560	70,910	1,008,797
Federal foreign tax credit	93	2,680	672	2,610	851	6,960	3,909
Federal political contribution tax credit	94	350	71	350	77	830	182
Investment tax credit	95	50	116	40	87	150	326
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	37,420	314,596	31,690	320,589	70,780	1,004,463
CPP contributions on self-employment	99	1,450	6,561	1,040	5,375	2,610	14,590
Social Benefits repayment	100	0	0	3,360	4,115	9,850	33,496
Canada workers benefit (CWB)	101	50	53	20	26	40	49
Canada Training Credit (CTC)	102	960	444	830	370	1,500	675
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	10	69
Eligible educator school supply tax credit	104	420	57	550	78	690	106
Net provincial or territorial tax	105	37,770	313,031	31,870	309,103	71,170	927,569
Total tax payable	106	37,790	635,598	31,900	639,193	71,240	1,980,158



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

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	25,240	0	9,790	0
Number of non-taxable returns	2	60	0	30	0
Total number of returns	3	25,300	0	9,820	0
Employment income	4	20,030	2,971,430	6,650	1,871,619
Commissions (from employment)	5	1,160	91,958	590	184,260
Other employment income	6	2,920	52,005	1,000	38,289
Old age security (OAS) pension	7	3,720	32,072	1,970	16,899
CPP or QPP benefits	8	5,260	62,509	2,650	31,383
Other pensions and superannuation	9	5,460	335,884	2,380	233,806
Elected split-pension amount	10	1,120	20,235	350	3,960
Employment insurance and other benefits	11	1,260	14,135	220	2,697
Taxable amount of dividends from taxable Canadian corporations	12	9,010	454,334	5,910	975,866
Interest and other investment income	13	9,610	67,054	5,450	134,823
Net partnership income (limited or non-active partners only)	14	80	1,805	110	4,207
Net rental income	15	2,320	15,423	1,090	22,549
Taxable capital gains	16	5,730	137,926	4,060	618,177
RRSP income	17	2,390	62,595	750	91,975
Other income	18	5,910	95,680	3,690	189,639
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	100	865	20	198
Net business income	20	1,550	80,285	580	68,672
Net professional income	21	920	76,039	870	244,653
Net commission income	22	240	19,096	100	15,376
Net farming income	23	160	656	90	1,696
Net fishing income	24	450	46,086	140	18,490
Workers' compensation benefits	25	310	7,897	50	2,044
Social assistance payments	26	0	0	0	0
Net federal supplements	27	120	596	60	206
Total income assessed	28	25,300	4,651,180	9,820	4,774,842
Registered pension plan (RPP) deduction	29	9,370	101,704	1,780	23,538
RRSP/PRPP deduction	30	13,410	236,560	5,330	236,150
FHSA deduction	31	570	4,492	150	1,329
Deduction for elected split-pension amount	32	2,840	74,022	980	31,416
Annual union, professional, or like dues	33	6,820	10,360	1,120	2,030
Child care expenses	34	740	4,264	230	1,511
Business investment loss	35	20	1,007	0	0
Moving expenses	36	110	2,833	30	1,087
Support payments made	37	260	5,496	190	11,177
Carrying charges and interest expenses	38	4,030	28,183	3,080	49,527
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,410	5,284	980	4,034
Deduction for CPP or QPP enhanced contributions on employment income	40	19,130	15,272	6,030	4,744



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

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	50	465	70	1,587
Other employment expenses	43	3,350	14,457	1,100	12,772
Clergy residence deduction	44	30	637	0	0
Other deductions	45	850	13,058	420	39,717
Total deductions before adjustments	46	23,730	518,119	8,980	420,864
Social benefits repayment	47	4,330	30,669	2,000	16,782
Net income	48	25,300	4,103,022	9,820	4,338,997
Canadian Forces personnel and police deduction	49	40	1,705	10	360
Security options deductions	50	60	583	110	12,308
Other payments deduction	51	440	8,528	80	2,849
Non-capital losses of other years	52	20	450	10	1,198
Net capital losses of other years	53	1,470	6,172	1,020	8,878
Capital gains deduction	54	270	25,696	660	200,528
Northern residents deductions	55	70	273	0	0
Additional deductions	56	250	4,866	110	3,201
Farming/fishing losses of prior years	57	0	0	0	0
Total deductions from net income	58	2,530	48,813	1,870	230,212
Taxable income assessed	59	25,280	4,054,216	9,810	4,108,906
Basic personal amount	60	25,300	392,800	9,820	140,083
Age amount	61	280	965	100	496
Spouse or common-law partner amount	62	2,480	28,126	1,050	11,339
Canada caregiver amount	63	510	3,603	160	1,099
Amount for an eligible dependant	64	510	7,287	160	2,086
Family caregiver amount for children under 18 years of age	65	290	800	90	254
CPP or QPP contributions through employment	66	19,180	59,568	6,050	18,554
CPP or QPP contributions on self-employment and other earnings	67	1,350	3,483	960	2,663
Employment insurance premiums	68	17,810	18,162	4,490	4,448
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	300	1,782	40	240
Canada employment amount	73	20,660	29,238	6,910	9,728
Home accessibility expenses	74	30	383	20	144
Home buyers' amount	75	220	1,980	50	420
Digital news subscription expenses	76	1,240	340	620	199
Pension income amount	77	6,150	12,104	2,600	5,060
Disability amount	78	920	9,053	250	2,468
Disability amount transferred from a dependant	79	720	9,828	200	2,861
Interest paid on student loans	80	100	72	40	24



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

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	510	4,028	150	2,122
Tuition, education, and textbook amounts transferred from a child	82	1,940	10,617	1,030	6,196
Amounts transferred from spouse or common-law partner	83	740	4,873	280	1,981
Medical expenses	84	3,410	19,004	1,790	18,702
Total tax credits on personal amounts	85	25,300	92,715	9,820	34,676
Allowable charitable donations and government gifts	86	9,560	29,084	5,010	83,751
Eligible cultural and ecological gifts	87	0	0	0	0
Total tax credit on donations and gifts	88	9,560	8,219	5,010	27,204
Total federal non-refundable tax credits	89	25,300	100,934	9,820	61,880
Federal dividend tax credit	90	9,010	51,049	5,470	114,261
Minimum tax carryover	91	480	3,202	190	1,232
Basic federal tax	92	25,110	674,177	9,720	968,510
Federal foreign tax credit	93	4,240	6,351	3,030	15,380
Federal political contribution tax credit	94	510	133	330	122
Investment tax credit	95	100	395	50	407
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0
Alternative minimum tax payable	97	0	0	610	24,022
Net federal tax	98	25,020	667,416	9,690	954,199
CPP contributions on self-employment	99	1,370	8,738	960	6,678
Social Benefits repayment	100	4,330	30,669	2,000	16,782
Canada workers benefit (CWB)	101	0	0	0	0
Canada Training Credit (CTC)	102	300	126	40	16
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0
Eligible educator school supply tax credit	104	20	5	0	0
Net provincial or territorial tax	105	25,200	567,519	9,750	692,776
Total tax payable	106	25,240	1,274,346	9,790	1,670,436

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.