



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

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	9,051,840	0	43,500	0	118,740	0
Number of non-taxable returns	2	3,158,240	0	1,140,700	0	414,950	0
Total number of returns	3	12,210,070	0	1,184,210	0	533,680	0
Employment income	4	7,387,160	496,996,461	234,280	661,481	266,850	1,753,382
Commissions (from employment)	5	224,160	10,606,548	2,120	2,418	3,620	4,098
Other employment income	6	1,145,140	6,993,946	13,790	23,150	13,610	50,260
Old age security (OAS) pension	7	2,699,630	21,781,343	11,310	28,862	21,630	85,233
CPP or QPP benefits	8	3,114,810	29,502,323	40,490	92,728	48,210	202,657
Other pensions and superannuation	9	1,971,730	59,812,811	6,490	42,175	10,850	51,222
Elected split-pension amount	10	586,430	8,112,702	2,780	9,226	4,200	17,763
Employment insurance and other benefits	11	873,100	7,759,662	10,550	30,179	16,550	89,738
Taxable amount of dividends from taxable Canadian corporations	12	1,815,060	45,877,143	20,460	32,778	14,930	24,516
Interest and other investment income	13	3,265,520	19,846,262	111,700	109,850	62,370	110,504
Net partnership income (limited or non-active partners only)	14	21,660	209,860	180	-38,027	90	-207
Net rental income	15	807,840	1,455,140	36,620	-363,453	20,080	3,830
Taxable capital gains	16	1,326,130	26,323,411	21,300	40,777	15,420	29,855
RRSP income	17	684,100	8,627,775	14,930	29,004	9,720	32,491
Other income	18	1,692,100	14,739,618	42,970	69,588	52,790	209,013
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	76,110	368,575	9,250	18,798	9,440	36,316
Net business income	20	1,013,200	14,262,447	84,330	-167,967	90,710	536,457
Net professional income	21	172,100	8,834,875	8,840	-14,638	8,570	43,392
Net commission income	22	123,440	1,917,634	10,180	-4,730	7,680	35,452
Net farming income	23	69,580	204,608	3,430	-98,854	1,580	-4,639
Net fishing income	24	150	1,937	0	0	0	0
Workers' compensation benefits	25	183,450	2,262,742	1,360	3,131	2,290	8,304
Social assistance payments	26	895,990	7,466,017	41,580	116,654	99,440	705,590
Net federal supplements	27	1,008,150	7,465,775	6,760	17,655	13,310	48,243
Total income assessed	28	11,572,670	802,123,327	546,800	643,002	533,680	4,078,279
Registered pension plan (RPP) deduction	29	2,108,730	13,021,786	8,340	8,044	9,240	4,669
RRSP/PRPP deduction	30	2,362,040	23,010,851	7,520	14,394	5,940	11,130
FHSA deduction	31	316,450	2,086,346	2,770	9,403	2,070	7,975
Deduction for elected split-pension amount	32	587,190	8,120,041	150	196	390	652
Annual union, professional, or like dues	33	2,253,230	2,223,549	36,920	7,774	44,140	9,303
Child care expenses	34	460,540	2,295,697	10,430	17,840	11,520	32,721
Business investment loss	35	2,310	72,614	40	2,566	10	947
Moving expenses	36	24,970	123,409	750	1,037	850	1,245
Support payments made	37	23,180	556,740	130	706	70	315
Carrying charges and interest expenses	38	919,090	5,396,168	6,970	17,419	5,970	9,476
Deduction for CPP or QPP contributions on self-employment and other earnings	39	834,900	965,732	20,150	2,702	90,600	23,421
Deduction for CPP or QPP enhanced contributions on employment income	40	6,766,610	3,491,133	65,540	5,666	198,040	7,783



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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	9,010	272,452	0	0	0	0
Other employment expenses	43	666,100	2,367,168	1,330	3,859	1,720	3,292
Clergy residence deduction	44	10,890	207,388	30	68	40	110
Other deductions	45	458,860	1,687,792	19,200	23,665	14,250	15,152
Total deductions before adjustments	46	8,587,730	65,906,753	151,260	115,618	303,550	128,396
Social benefits repayment	47	354,820	1,528,574	0	0	0	0
Net income	48	11,519,400	735,406,263	498,610	1,143,395	531,920	3,958,958
Canadian Forces personnel and police deduction	49	3,580	83,134	0	0	0	0
Security options deductions	50	12,610	1,526,717	0	0	0	0
Other payments deduction	51	1,785,330	17,187,745	48,280	137,441	112,470	762,138
Non-capital losses of other years	52	18,540	231,814	480	1,292	320	972
Net capital losses of other years	53	323,410	1,420,225	1,170	1,108	1,140	1,857
Capital gains deduction	54	16,840	2,685,704	10	10	20	36
Northern residents deductions	55	8,450	34,092	150	75	210	326
Additional deductions	56	59,720	703,217	640	14,837	780	4,507
Farming/fishing losses of prior years	57	2,740	36,014	20	48	0	0
Total deductions from net income	58	2,185,540	24,058,068	50,490	154,925	114,430	770,151
Taxable income assessed	59	11,142,210	711,523,790	462,480	1,017,576	454,790	3,196,008
Basic personal amount	60	12,209,920	189,602,555	1,184,120	17,498,237	533,670	8,188,561
Age amount	61	2,667,110	20,009,074	64,590	544,724	36,300	314,175
Spouse or common-law partner amount	62	984,610	11,088,190	69,480	885,388	38,030	474,438
Canada caregiver amount	63	148,220	989,436	2,720	17,663	1,220	8,164
Amount for an eligible dependant	64	359,330	5,362,162	27,260	410,267	16,790	255,299
Family caregiver amount for children under 18 years of age	65	72,590	212,893	4,640	14,166	2,010	6,014
CPP or QPP contributions through employment	66	6,897,690	15,082,061	129,800	34,055	210,410	50,204
CPP or QPP contributions on self-employment and other earnings	67	804,370	675,806	19,940	2,005	89,900	17,539
Employment insurance premiums	68	6,723,630	4,965,392	145,830	21,152	235,680	27,929
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	10,150	60,912	100	600	90	552
Canada employment amount	73	7,744,960	10,656,755	243,290	285,451	272,920	377,723
Home accessibility expenses	74	16,190	112,445	80	535	50	239
Home buyers' amount	75	66,510	537,067	540	4,356	330	2,742
Digital news subscription expenses	76	200,720	56,505	3,640	1,223	1,710	542
Pension income amount	77	2,226,040	4,300,208	8,150	11,690	13,370	23,191
Disability amount	78	478,850	4,735,699	22,600	230,860	12,500	125,512
Disability amount transferred from a dependant	79	162,710	2,220,678	7,020	109,202	2,880	43,797
Interest paid on student loans	80	127,080	42,930	790	404	330	238



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Tuition, education, and textbook amounts	81	870,950	7,091,670	90	105	310	540
Tuition, education, and textbook amounts transferred from a child	82	219,920	1,080,345	190	804	90	351
Amounts transferred from spouse or common-law partner	83	607,280	4,323,540	42,410	338,113	15,100	118,158
Medical expenses	84	1,465,120	6,006,881	54,350	74,637	33,920	53,955
Total tax credits on personal amounts	85	12,209,980	43,382,972	1,184,130	3,072,886	533,680	1,513,497
Allowable charitable donations and government gifts	86	2,023,040	5,726,723	1,900	698	2,520	1,522
Eligible cultural and ecological gifts	87	2,070	49,863	50	70	30	28
Total tax credit on donations and gifts	88	2,013,430	1,709,927	1,890	188	2,490	400
Total federal non-refundable tax credits	89	12,209,980	45,092,899	1,184,130	3,073,074	533,680	1,513,897
Federal dividend tax credit	90	1,656,340	5,225,312	3,630	6	2,040	10
Minimum tax carryover	91	32,120	149,450	0	0	0	0
Basic federal tax	92	7,619,970	93,486,997	1,110	590	3,180	878
Federal foreign tax credit	93	916,570	1,188,411	40	7	90	17
Federal political contribution tax credit	94	64,300	14,721	0	0	0	0
Investment tax credit	95	4,830	49,384	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	100	28	0	0	0	0
Alternative minimum tax payable	97	13,920	651,758	20	445	0	0
Net federal tax	98	7,989,490	92,739,868	28,550	17,009	62,970	42,895
CPP contributions on self-employment	99	777,110	1,626,407	16,800	4,587	82,770	39,755
Social Benefits repayment	100	354,820	1,528,574	0	0	0	0
Canada workers benefit (CWB)	101	1,234,750	1,732,026	54,170	55,071	115,270	153,789
Canada Training Credit (CTC)	102	252,850	98,554	13,710	5,640	8,830	3,481
Multigenerational home renovation tax credit (MHRTC)	103	1,240	3,821	30	380	0	0
Eligible educator school supply tax credit	104	48,450	6,999	310	52	200	29
Net provincial or territorial tax	105	8,511,210	54,038,965	2,720	307	7,870	981
Total tax payable	106	9,051,840	149,937,228	43,500	21,922	118,740	83,696



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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	148,400	0	193,600	0	438,770	0
Number of non-taxable returns	2	491,330	0	575,610	0	356,580	0
Total number of returns	3	639,730	0	769,210	0	795,350	0
Employment income	4	303,930	3,153,752	317,580	4,487,292	312,290	5,684,481
Commissions (from employment)	5	5,070	7,899	6,170	12,940	7,020	19,642
Other employment income	6	16,370	72,875	19,470	90,190	23,290	107,054
Old age security (OAS) pension	7	56,580	347,237	192,130	1,162,905	371,750	2,617,291
CPP or QPP benefits	8	97,370	568,247	215,570	1,190,325	347,630	2,000,298
Other pensions and superannuation	9	15,420	87,956	35,840	160,943	80,150	343,141
Elected split-pension amount	10	10,380	50,580	29,520	178,419	36,470	236,609
Employment insurance and other benefits	11	28,150	207,482	40,380	352,996	51,200	505,477
Taxable amount of dividends from taxable Canadian corporations	12	20,160	47,528	32,810	91,477	46,590	140,700
Interest and other investment income	13	80,080	152,626	111,590	219,405	134,060	273,326
Net partnership income (limited or non-active partners only)	14	120	-181	140	-70	180	-190
Net rental income	15	24,310	41,379	30,340	77,516	30,440	71,566
Taxable capital gains	16	19,190	44,300	26,770	63,841	34,660	84,048
RRSP income	17	14,230	69,294	19,910	114,687	22,630	132,036
Other income	18	60,020	272,285	67,800	332,072	67,350	321,761
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10,360	47,673	9,940	49,894	7,880	43,753
Net business income	20	98,560	865,574	88,280	934,392	74,890	881,811
Net professional income	21	9,120	69,467	9,060	84,396	8,430	92,076
Net commission income	22	8,800	57,025	8,580	64,580	7,470	62,317
Net farming income	23	2,150	-3,295	3,090	3,295	3,290	2,884
Net fishing income	24	0	0	0	0	10	19
Workers' compensation benefits	25	3,860	18,761	6,830	37,064	10,280	60,053
Social assistance payments	26	153,340	1,639,437	214,500	2,323,054	214,160	946,046
Net federal supplements	27	39,820	198,765	159,060	1,325,616	322,900	3,397,746
Total income assessed	28	639,730	8,024,481	769,210	13,368,497	795,350	18,038,692
Registered pension plan (RPP) deduction	29	13,730	8,447	18,190	12,612	22,540	19,409
RRSP/PRPP deduction	30	8,680	17,666	13,980	27,290	23,630	52,105
FHSA deduction	31	2,900	12,236	4,040	16,476	6,400	24,612
Deduction for elected split-pension amount	32	610	1,088	1,490	2,419	11,080	16,927
Annual union, professional, or like dues	33	54,150	13,904	59,820	17,766	62,350	20,871
Child care expenses	34	14,210	50,846	15,070	58,338	16,600	65,799
Business investment loss	35	20	723	40	731	40	826
Moving expenses	36	1,230	1,760	1,400	2,068	1,590	2,472
Support payments made	37	130	424	150	969	180	923
Carrying charges and interest expenses	38	9,390	12,333	14,680	18,110	22,060	26,433
Deduction for CPP or QPP contributions on self-employment and other earnings	39	100,960	48,580	88,680	59,359	73,230	60,402
Deduction for CPP or QPP enhanced contributions on employment income	40	253,920	19,551	279,960	32,408	287,520	44,860



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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	10	0	30	15
Other employment expenses	43	2,660	7,930	3,760	7,643	6,040	13,347
Clergy residence deduction	44	70	282	100	493	130	785
Other deductions	45	18,370	21,512	22,010	27,504	25,130	33,797
Total deductions before adjustments	46	364,500	217,561	381,200	284,554	386,470	383,989
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	638,900	7,815,413	768,710	13,089,373	795,020	17,659,926
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	30	84	40	54	40	54
Other payments deduction	51	191,170	1,856,964	323,760	3,685,736	383,640	4,403,848
Non-capital losses of other years	52	450	1,414	1,240	2,718	1,670	5,094
Net capital losses of other years	53	1,390	2,658	2,730	4,508	4,610	6,292
Capital gains deduction	54	20	57	30	165	60	253
Northern residents deductions	55	270	632	370	1,142	470	1,736
Additional deductions	56	1,010	10,840	1,700	7,609	3,200	18,577
Farming/fishing losses of prior years	57	0	0	80	130	120	326
Total deductions from net income	58	193,520	1,872,973	328,090	3,702,303	390,050	4,436,453
Taxable income assessed	59	530,340	5,953,501	661,750	9,393,052	772,630	13,231,062
Basic personal amount	60	639,720	9,943,800	769,200	12,018,978	795,350	12,450,051
Age amount	61	69,820	610,908	204,970	1,799,990	379,330	3,333,308
Spouse or common-law partner amount	62	55,590	663,808	64,340	669,155	68,670	698,125
Canada caregiver amount	63	2,300	14,266	6,330	38,997	7,720	46,056
Amount for an eligible dependant	64	30,330	466,651	23,300	355,378	23,640	359,855
Family caregiver amount for children under 18 years of age	65	3,620	10,819	2,970	8,968	3,190	9,585
CPP or QPP contributions through employment	66	264,530	108,594	289,600	171,456	293,960	232,630
CPP or QPP contributions on self-employment and other earnings	67	100,040	35,843	87,610	43,546	72,100	44,194
Employment insurance premiums	68	269,640	48,894	279,940	68,548	278,060	86,515
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	100	576	130	756	160	936
Canada employment amount	73	310,430	431,659	325,150	451,748	321,730	448,272
Home accessibility expenses	74	90	665	290	1,527	560	2,862
Home buyers' amount	75	480	4,104	670	5,456	900	6,979
Digital news subscription expenses	76	1,980	623	2,610	805	3,250	953
Pension income amount	77	23,140	38,908	57,840	97,702	103,880	176,223
Disability amount	78	45,410	449,277	55,310	545,673	44,870	442,498
Disability amount transferred from a dependant	79	4,860	75,573	4,630	67,361	5,360	76,311
Interest paid on student loans	80	430	238	1,120	394	2,950	935



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Tuition, education, and textbook amounts	81	620	1,481	52,010	50,060	126,220	440,166
Tuition, education, and textbook amounts transferred from a child	82	140	605	520	1,321	1,470	5,063
Amounts transferred from spouse or common-law partner	83	27,600	203,981	106,900	857,193	79,660	578,211
Medical expenses	84	43,590	109,680	60,080	185,757	85,660	235,154
Total tax credits on personal amounts	85	639,720	1,983,168	769,200	2,616,143	795,350	2,951,260
Allowable charitable donations and government gifts	86	3,770	2,483	9,780	5,989	23,360	18,211
Eligible cultural and ecological gifts	87	40	36	50	53	0	0
Total tax credit on donations and gifts	88	3,730	655	9,650	1,546	23,090	4,781
Total federal non-refundable tax credits	89	639,720	1,983,823	769,200	2,617,689	795,350	2,956,041
Federal dividend tax credit	90	2,570	15	11,310	1,209	19,600	4,817
Minimum tax carryover	91	0	0	0	0	330	180
Basic federal tax	92	5,650	2,641	71,010	16,317	192,280	97,258
Federal foreign tax credit	93	160	63	2,310	189	5,890	519
Federal political contribution tax credit	94	0	0	0	0	260	35
Investment tax credit	95	0	0	30	2	60	6
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	92,440	73,575	150,570	92,394	232,790	174,781
CPP contributions on self-employment	99	93,580	82,677	82,450	101,120	68,260	102,949
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	150,670	262,525	163,570	288,820	169,030	302,751
Canada Training Credit (CTC)	102	12,190	4,878	13,280	5,154	13,800	5,260
Multigenerational home renovation tax credit (MHRTC)	103	0	0	40	105	70	109
Eligible educator school supply tax credit	104	240	34	290	40	320	42
Net provincial or territorial tax	105	11,180	2,345	21,420	4,307	393,090	72,658
Total tax payable	106	148,400	158,720	193,600	197,980	438,770	350,560



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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	559,280	0	513,680	0	497,610	0
Number of non-taxable returns	2	118,500	0	26,440	0	11,270	0
Total number of returns	3	677,780	0	540,120	0	508,880	0
Employment income	4	302,920	6,760,004	312,450	8,389,436	327,670	10,390,760
Commissions (from employment)	5	7,630	25,898	8,310	36,086	8,830	47,776
Other employment income	6	29,060	133,150	34,350	167,128	38,790	175,406
Old age security (OAS) pension	7	304,430	2,572,545	183,760	1,555,926	153,220	1,304,973
CPP or QPP benefits	8	321,250	2,894,814	202,450	1,987,962	172,960	1,725,167
Other pensions and superannuation	9	158,190	861,707	138,340	1,269,556	124,280	1,592,264
Elected split-pension amount	10	53,070	411,254	32,540	316,908	36,580	434,565
Employment insurance and other benefits	11	55,670	557,958	60,760	622,673	62,930	635,822
Taxable amount of dividends from taxable Canadian corporations	12	61,280	189,985	63,190	299,824	60,690	300,365
Interest and other investment income	13	154,600	356,206	136,410	392,155	130,710	416,132
Net partnership income (limited or non-active partners only)	14	200	-295	220	-127	210	105
Net rental income	15	29,590	75,468	27,800	70,384	27,210	58,144
Taxable capital gains	16	44,520	109,877	44,850	131,648	44,010	148,263
RRSP income	17	26,030	162,764	25,980	198,621	26,480	213,545
Other income	18	71,140	308,482	67,060	276,965	64,170	267,186
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,950	34,974	4,580	26,829	3,340	18,936
Net business income	20	62,000	773,369	50,940	644,462	44,300	580,836
Net professional income	21	7,290	91,303	6,550	90,280	5,690	84,646
Net commission income	22	6,650	57,201	6,060	57,247	5,530	53,000
Net farming income	23	3,250	4,560	3,040	6,063	2,930	6,568
Net fishing income	24	0	0	10	147	0	0
Workers' compensation benefits	25	14,550	107,834	14,040	127,276	12,860	132,784
Social assistance payments	26	65,610	703,676	36,000	371,795	21,270	210,138
Net federal supplements	27	223,000	1,326,870	99,860	456,219	44,280	228,415
Total income assessed	28	677,780	18,539,145	540,120	17,516,982	508,880	19,046,505
Registered pension plan (RPP) deduction	29	27,830	28,947	34,140	42,138	42,370	61,636
RRSP/PRPP deduction	30	28,870	72,217	36,290	99,666	47,630	134,489
FHSA deduction	31	7,240	34,326	8,420	42,023	9,900	51,113
Deduction for elected split-pension amount	32	22,470	53,915	23,500	88,429	28,940	130,722
Annual union, professional, or like dues	33	64,830	24,150	68,820	28,846	77,280	36,874
Child care expenses	34	17,220	70,801	18,510	77,519	20,340	88,772
Business investment loss	35	70	1,399	50	1,719	60	1,617
Moving expenses	36	1,580	2,595	1,570	3,045	1,610	3,306
Support payments made	37	230	1,031	270	1,467	370	2,075
Carrying charges and interest expenses	38	27,430	36,881	27,770	45,864	28,660	55,787
Deduction for CPP or QPP contributions on self-employment and other earnings	39	58,620	55,298	48,340	48,534	41,460	45,025
Deduction for CPP or QPP enhanced contributions on employment income	40	282,910	55,979	294,420	71,742	311,290	90,957



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

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	50	33	0	0	0	0
Other employment expenses	43	7,640	18,549	9,930	25,937	13,110	32,580
Clergy residence deduction	44	180	1,178	240	1,743	310	2,841
Other deductions	45	25,140	32,861	25,150	32,606	25,620	33,167
Total deductions before adjustments	46	380,270	490,659	378,870	611,805	391,360	771,517
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	677,550	18,052,571	539,930	16,908,459	508,750	18,277,739
Canadian Forces personnel and police deduction	49	0	0	10	100	0	0
Security options deductions	50	50	63	60	117	80	116
Other payments deduction	51	271,030	2,138,384	132,920	955,292	70,740	571,337
Non-capital losses of other years	52	1,640	6,753	1,550	7,838	1,470	8,162
Net capital losses of other years	53	6,600	9,314	8,270	12,008	9,470	15,392
Capital gains deduction	54	100	411	110	827	130	1,176
Northern residents deductions	55	470	1,874	380	1,513	350	1,412
Additional deductions	56	5,100	20,033	4,840	19,481	3,950	18,970
Farming/fishing losses of prior years	57	160	944	160	1,033	170	934
Total deductions from net income	58	279,210	2,178,170	142,580	998,567	82,850	617,724
Taxable income assessed	59	663,070	15,877,717	535,110	15,911,608	506,570	17,663,851
Basic personal amount	60	677,770	10,616,983	540,120	8,462,655	508,880	7,976,944
Age amount	61	311,050	2,733,511	188,670	1,658,104	158,020	1,388,717
Spouse or common-law partner amount	62	62,030	663,494	52,220	552,841	46,710	496,287
Canada caregiver amount	63	7,300	44,375	7,090	42,637	7,230	43,611
Amount for an eligible dependant	64	17,960	269,996	16,410	246,620	15,730	236,212
Family caregiver amount for children under 18 years of age	65	2,630	7,966	2,360	7,145	2,310	6,805
CPP or QPP contributions through employment	66	287,670	287,186	297,840	365,361	313,700	460,940
CPP or QPP contributions on self-employment and other earnings	67	57,500	40,336	47,110	35,361	40,200	32,699
Employment insurance premiums	68	275,220	104,645	284,990	129,716	303,140	162,324
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	150	912	140	846	210	1,284
Canada employment amount	73	316,800	437,853	329,490	454,078	346,700	476,552
Home accessibility expenses	74	790	3,860	870	4,582	850	4,800
Home buyers' amount	75	1,060	8,285	1,280	9,890	1,610	12,361
Digital news subscription expenses	76	4,000	1,084	4,200	1,151	4,590	1,237
Pension income amount	77	184,690	336,110	153,490	297,549	140,090	274,609
Disability amount	78	38,890	383,196	31,210	307,358	28,240	278,608
Disability amount transferred from a dependant	79	5,000	67,445	5,130	67,098	5,410	69,269
Interest paid on student loans	80	3,980	1,126	5,220	1,367	6,490	1,754



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

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	106,780	704,600	89,700	792,794	78,750	791,227
Tuition, education, and textbook amounts transferred from a child	82	2,050	8,548	3,040	13,685	4,000	17,527
Amounts transferred from spouse or common-law partner	83	56,420	404,642	40,650	277,307	34,100	223,520
Medical expenses	84	112,400	350,015	103,130	328,893	94,560	303,342
Total tax credits on personal amounts	85	677,780	2,621,458	540,120	2,108,592	508,880	1,989,128
Allowable charitable donations and government gifts	86	42,010	33,984	62,380	60,533	71,570	79,462
Eligible cultural and ecological gifts	87	100	103	0	0	100	73
Total tax credit on donations and gifts	88	41,560	8,953	61,790	16,152	70,900	21,438
Total federal non-refundable tax credits	89	677,780	2,630,411	540,120	2,124,744	508,880	2,010,566
Federal dividend tax credit	90	31,610	9,836	47,590	21,451	52,710	25,974
Minimum tax carryover	91	520	375	710	712	850	1,105
Basic federal tax	92	258,490	223,252	337,830	432,857	395,340	704,533
Federal foreign tax credit	93	10,890	1,010	19,450	1,824	24,750	2,655
Federal political contribution tax credit	94	530	73	1,010	152	1,350	208
Investment tax credit	95	60	13	70	18	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	293,710	293,559	366,170	490,246	408,790	732,845
CPP contributions on self-employment	99	54,470	94,294	44,720	82,773	38,530	76,829
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	171,540	283,960	180,770	202,755	122,100	96,793
Canada Training Credit (CTC)	102	13,450	5,137	13,110	5,048	12,780	4,855
Multigenerational home renovation tax credit (MHRTC)	103	90	148	50	98	60	79
Eligible educator school supply tax credit	104	400	52	500	63	570	72
Net provincial or territorial tax	105	541,460	198,982	505,320	267,724	494,340	409,464
Total tax payable	106	559,280	587,012	513,680	840,932	497,610	1,219,316



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

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	488,960	0	494,420	0	466,820	0
Number of non-taxable returns	2	6,030	0	3,680	0	2,500	0
Total number of returns	3	494,990	0	498,090	0	469,320	0
Employment income	4	331,740	12,092,648	332,840	13,667,107	332,290	15,283,598
Commissions (from employment)	5	9,110	59,181	9,060	72,940	9,020	81,161
Other employment income	6	46,080	190,121	53,050	203,538	53,430	199,524
Old age security (OAS) pension	7	142,580	1,221,188	148,950	1,279,641	124,990	1,070,718
CPP or QPP benefits	8	163,180	1,669,598	170,140	1,773,677	146,200	1,556,483
Other pensions and superannuation	9	122,880	2,035,326	133,150	2,599,252	115,670	2,683,882
Elected split-pension amount	10	36,830	517,885	49,650	721,411	35,020	571,899
Employment insurance and other benefits	11	63,000	624,715	61,310	585,382	58,200	539,614
Taxable amount of dividends from taxable Canadian corporations	12	62,070	386,033	70,190	490,077	68,560	466,159
Interest and other investment income	13	129,800	434,321	138,650	470,562	131,970	471,386
Net partnership income (limited or non-active partners only)	14	260	-75	290	-242	310	-267
Net rental income	15	26,680	55,104	27,530	53,708	26,970	45,051
Taxable capital gains	16	44,250	162,534	48,700	184,532	48,200	191,514
RRSP income	17	27,400	229,599	31,240	280,733	31,680	294,156
Other income	18	65,480	261,765	69,930	277,127	67,080	287,524
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,590	13,867	1,970	10,630	1,690	8,906
Net business income	20	39,770	519,787	36,810	494,144	32,420	458,033
Net professional income	21	5,270	85,816	5,150	89,640	4,860	89,266
Net commission income	22	5,240	51,041	4,980	50,006	4,690	51,797
Net farming income	23	2,760	7,393	3,040	8,758	2,870	13,075
Net fishing income	24	10	100	0	0	0	0
Workers' compensation benefits	25	12,250	128,722	12,000	123,144	11,050	115,186
Social assistance payments	26	13,810	128,325	9,580	86,456	6,920	61,769
Net federal supplements	27	27,330	139,059	19,010	93,049	13,380	66,267
Total income assessed	28	494,990	21,033,945	498,090	23,635,624	469,320	24,627,587
Registered pension plan (RPP) deduction	29	53,290	89,145	67,080	132,743	83,010	198,182
RRSP/PRPP deduction	30	60,810	180,842	74,820	235,130	89,570	303,948
FHSA deduction	31	11,040	59,839	12,400	69,357	14,100	81,214
Deduction for elected split-pension amount	32	30,390	186,457	34,850	214,632	36,320	257,537
Annual union, professional, or like dues	33	83,940	44,406	91,820	53,716	99,420	65,302
Child care expenses	34	21,790	98,439	22,890	106,366	23,740	114,152
Business investment loss	35	80	1,705	80	1,095	90	2,306
Moving expenses	36	1,370	2,926	1,190	3,108	1,060	3,131
Support payments made	37	460	3,150	510	3,525	550	3,827
Carrying charges and interest expenses	38	29,720	61,948	33,750	70,422	33,690	77,648
Deduction for CPP or QPP contributions on self-employment and other earnings	39	36,870	42,096	33,340	40,696	29,540	39,271
Deduction for CPP or QPP enhanced contributions on employment income	40	315,780	107,559	316,750	123,117	317,380	139,093



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

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	70	73	80	195	80	131
Other employment expenses	43	16,200	40,842	19,430	49,486	22,490	57,798
Clergy residence deduction	44	400	4,165	530	6,060	630	8,440
Other deductions	45	25,900	33,369	26,670	34,962	25,170	32,906
Total deductions before adjustments	46	392,150	957,402	397,800	1,144,903	393,790	1,385,270
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	494,880	20,079,208	498,000	22,493,165	469,230	23,244,526
Canadian Forces personnel and police deduction	49	30	243	30	218	40	502
Security options deductions	50	70	190	90	240	100	208
Other payments deduction	51	49,350	396,106	38,000	302,649	29,570	243,221
Non-capital losses of other years	52	1,170	7,065	1,070	7,832	990	8,208
Net capital losses of other years	53	9,960	16,319	11,200	19,093	11,420	19,497
Capital gains deduction	54	150	1,263	180	2,207	240	2,888
Northern residents deductions	55	340	1,412	380	1,582	350	1,413
Additional deductions	56	3,430	14,217	3,390	17,133	2,980	14,054
Farming/fishing losses of prior years	57	140	1,225	120	1,073	140	1,198
Total deductions from net income	58	62,060	438,164	52,390	352,193	44,070	291,476
Taxable income assessed	59	493,740	19,641,905	497,320	22,144,087	468,800	22,953,831
Basic personal amount	60	494,990	7,761,283	498,090	7,812,680	469,310	7,362,682
Age amount	61	147,390	1,294,665	153,830	1,300,870	129,940	1,023,544
Spouse or common-law partner amount	62	41,790	455,515	39,300	431,246	36,200	399,189
Canada caregiver amount	63	7,650	48,149	7,880	49,879	7,770	50,827
Amount for an eligible dependant	64	15,920	238,372	15,840	236,751	15,810	235,812
Family caregiver amount for children under 18 years of age	65	2,430	7,198	2,580	7,488	2,750	8,010
CPP or QPP contributions through employment	66	317,880	543,264	318,670	620,175	319,140	699,194
CPP or QPP contributions on self-employment and other earnings	67	35,480	30,496	31,810	29,407	28,060	28,304
Employment insurance premiums	68	309,550	190,373	311,200	215,573	311,680	241,130
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	210	1,272	260	1,554	330	1,998
Canada employment amount	73	355,710	484,746	360,980	487,980	357,830	486,504
Home accessibility expenses	74	950	5,844	940	5,993	880	5,538
Home buyers' amount	75	1,850	13,942	2,270	17,309	2,640	19,924
Digital news subscription expenses	76	5,120	1,368	6,100	1,623	6,180	1,637
Pension income amount	77	136,840	269,633	148,900	294,370	127,700	252,325
Disability amount	78	25,110	247,821	23,450	231,518	19,980	197,251
Disability amount transferred from a dependant	79	5,900	75,283	6,520	83,906	7,020	90,969
Interest paid on student loans	80	7,710	2,129	8,400	2,212	8,850	2,490



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

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	66,130	720,763	52,650	579,747	43,700	473,983
Tuition, education, and textbook amounts transferred from a child	82	4,990	22,769	5,970	27,981	6,650	31,098
Amounts transferred from spouse or common-law partner	83	30,400	193,369	26,610	164,349	21,400	134,373
Medical expenses	84	89,510	321,609	90,500	346,952	79,020	286,649
Total tax credits on personal amounts	85	494,990	1,939,512	498,090	1,942,477	469,320	1,805,058
Allowable charitable donations and government gifts	86	81,030	97,462	91,230	118,085	92,100	125,818
Eligible cultural and ecological gifts	87	110	114	0	0	110	121
Total tax credit on donations and gifts	88	80,350	26,457	90,520	32,203	91,500	34,421
Total federal non-refundable tax credits	89	494,990	1,965,969	498,090	1,974,681	469,320	1,839,480
Federal dividend tax credit	90	57,870	36,187	67,990	47,967	67,420	48,379
Minimum tax carryover	91	900	1,439	960	1,878	990	2,278
Basic federal tax	92	427,660	998,938	456,900	1,333,964	443,230	1,573,082
Federal foreign tax credit	93	28,150	3,433	34,020	4,553	34,570	5,202
Federal political contribution tax credit	94	1,680	280	2,130	358	2,260	396
Investment tax credit	95	70	30	90	44	100	60
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	434,050	1,012,180	459,950	1,336,272	443,790	1,569,672
CPP contributions on self-employment	99	34,250	71,853	31,100	69,499	27,690	67,086
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	50,890	48,514	35,080	20,065	11,150	6,952
Canada Training Credit (CTC)	102	12,190	4,636	11,330	4,411	10,970	4,283
Multigenerational home renovation tax credit (MHRTC)	103	60	144	50	105	60	111
Eligible educator school supply tax credit	104	680	92	880	111	1,130	154
Net provincial or territorial tax	105	487,610	585,536	493,780	756,761	466,410	896,925
Total tax payable	106	488,960	1,669,747	494,420	2,162,730	466,820	2,533,869



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

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	462,860	0	780,920	0	653,740	0
Number of non-taxable returns	2	1,930	0	2,680	0	1,780	0
Total number of returns	3	464,780	0	783,610	0	655,520	0
Employment income	4	325,270	16,385,947	593,470	34,093,639	506,140	33,646,546
Commissions (from employment)	5	9,080	98,704	16,740	227,480	14,940	262,271
Other employment income	6	56,810	216,443	103,360	425,748	87,900	389,549
Old age security (OAS) pension	7	129,440	1,109,336	180,520	1,543,610	144,750	1,239,961
CPP or QPP benefits	8	150,270	1,603,703	215,040	2,372,353	172,810	1,956,173
Other pensions and superannuation	9	121,300	3,085,642	174,880	5,563,879	145,040	5,621,763
Elected split-pension amount	10	50,340	848,642	43,240	739,110	31,840	548,516
Employment insurance and other benefits	11	54,580	481,705	89,920	782,540	62,790	547,043
Taxable amount of dividends from taxable Canadian corporations	12	77,380	614,572	131,450	1,081,154	121,190	1,079,893
Interest and other investment income	13	140,660	521,364	236,010	925,155	211,120	874,646
Net partnership income (limited or non-active partners only)	14	360	-145	660	624	670	1,081
Net rental income	15	27,890	48,064	51,300	70,231	47,370	62,605
Taxable capital gains	16	53,540	218,327	93,240	439,620	85,870	458,799
RRSP income	17	33,980	317,012	60,650	548,808	55,130	533,523
Other income	18	69,560	295,883	118,160	538,658	105,320	544,433
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,470	7,913	2,060	12,694	1,440	9,471
Net business income	20	30,980	439,694	50,460	772,831	40,520	685,150
Net professional income	21	4,790	89,657	8,570	181,133	8,110	184,727
Net commission income	22	4,490	52,959	7,560	96,496	5,960	89,403
Net farming income	23	3,080	13,460	4,900	17,082	4,360	16,198
Net fishing income	24	0	0	10	68	0	0
Workers' compensation benefits	25	10,550	119,135	17,580	225,816	12,880	190,149
Social assistance payments	26	5,160	45,132	6,160	55,027	3,270	29,110
Net federal supplements	27	9,480	46,840	11,410	47,859	6,200	25,055
Total income assessed	28	464,780	26,680,605	783,610	50,801,617	655,520	49,032,422
Registered pension plan (RPP) deduction	29	98,610	284,520	215,340	773,565	206,270	903,459
RRSP/PRPP deduction	30	100,680	365,787	211,270	898,028	204,890	1,039,927
FHSA deduction	31	15,200	90,622	32,160	202,795	32,570	217,450
Deduction for elected split-pension amount	32	35,170	293,831	63,310	718,283	58,120	845,927
Annual union, professional, or like dues	33	107,410	78,796	214,420	184,105	193,150	194,449
Child care expenses	34	23,230	112,916	43,090	218,845	36,950	197,424
Business investment loss	35	100	2,011	160	2,835	170	3,189
Moving expenses	36	980	3,284	1,740	6,993	1,510	7,866
Support payments made	37	570	4,145	1,230	9,706	1,280	10,923
Carrying charges and interest expenses	38	37,480	85,760	66,500	183,368	61,370	187,594
Deduction for CPP or QPP contributions on self-employment and other earnings	39	27,810	38,176	46,280	69,405	31,880	61,066
Deduction for CPP or QPP enhanced contributions on employment income	40	309,930	150,234	568,260	317,036	484,820	346,387



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

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	90	108	220	483	250	452
Other employment expenses	43	25,140	64,565	54,900	142,784	56,760	152,366
Clergy residence deduction	44	730	10,151	1,440	23,027	1,380	26,195
Other deductions	45	24,870	32,498	39,730	55,915	29,580	48,623
Total deductions before adjustments	46	386,810	1,617,614	692,820	3,807,543	591,330	4,243,748
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	464,700	25,065,962	783,480	46,997,726	655,420	44,791,411
Canadian Forces personnel and police deduction	49	60	797	180	3,333	410	9,217
Security options deductions	50	110	340	240	524	260	727
Other payments deduction	51	23,940	211,107	33,730	328,702	21,540	244,314
Non-capital losses of other years	52	800	6,579	1,190	11,290	900	10,324
Net capital losses of other years	53	12,840	23,090	23,060	45,728	21,690	49,078
Capital gains deduction	54	240	2,899	510	8,042	610	12,262
Northern residents deductions	55	320	1,330	680	2,889	580	2,432
Additional deductions	56	2,910	14,311	4,550	24,009	3,550	20,918
Farming/fishing losses of prior years	57	110	866	220	2,611	190	1,665
Total deductions from net income	58	39,830	261,683	62,060	427,460	48,050	351,320
Taxable income assessed	59	464,340	24,804,654	782,860	46,571,165	655,140	44,441,141
Basic personal amount	60	464,780	7,292,240	783,610	12,295,013	655,520	10,286,026
Age amount	61	134,650	975,642	189,900	1,219,763	153,230	803,142
Spouse or common-law partner amount	62	33,630	373,062	58,370	653,403	47,880	537,069
Canada caregiver amount	63	7,400	49,671	12,680	85,355	10,440	71,286
Amount for an eligible dependant	64	14,890	221,016	25,950	383,599	19,780	291,444
Family caregiver amount for children under 18 years of age	65	2,850	8,300	5,350	15,490	4,640	13,471
CPP or QPP contributions through employment	66	311,600	753,604	570,770	1,571,035	486,740	1,455,999
CPP or QPP contributions on self-employment and other earnings	67	26,230	27,464	43,030	49,723	26,160	40,427
Employment insurance premiums	68	306,860	260,389	559,370	527,112	477,020	468,183
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	330	1,986	870	5,226	1,050	6,282
Canada employment amount	73	349,940	475,495	628,790	863,366	532,810	735,227
Home accessibility expenses	74	860	5,852	1,450	9,676	1,290	9,222
Home buyers' amount	75	2,910	22,172	6,260	47,980	6,640	51,591
Digital news subscription expenses	76	7,250	1,931	12,900	3,399	13,730	3,648
Pension income amount	77	135,810	269,019	191,060	377,747	157,210	310,682
Disability amount	78	18,750	185,055	26,900	265,603	19,860	196,055
Disability amount transferred from a dependant	79	7,230	94,873	13,860	184,259	12,030	160,546
Interest paid on student loans	80	8,780	2,611	16,360	5,046	13,980	4,704



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

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	36,190	384,985	54,760	573,489	40,430	421,901
Tuition, education, and textbook amounts transferred from a child	82	7,320	34,016	15,280	71,623	14,770	69,390
Amounts transferred from spouse or common-law partner	83	17,250	111,752	24,040	163,557	17,150	116,948
Medical expenses	84	83,960	320,008	115,940	485,197	86,300	372,408
Total tax credits on personal amounts	85	464,780	1,780,714	783,610	2,978,563	655,520	2,463,913
Allowable charitable donations and government gifts	86	95,220	137,046	175,110	265,408	163,510	266,254
Eligible cultural and ecological gifts	87	80	108	190	439	130	339
Total tax credit on donations and gifts	88	94,570	37,601	173,840	73,110	162,440	73,584
Total federal non-refundable tax credits	89	464,780	1,818,316	783,610	3,051,673	655,520	2,537,497
Federal dividend tax credit	90	77,040	64,152	131,840	118,363	122,020	121,543
Minimum tax carryover	91	1,020	2,768	1,870	6,128	1,880	7,404
Basic federal tax	92	447,010	1,864,331	763,980	4,042,947	644,830	4,461,813
Federal foreign tax credit	93	39,670	6,726	70,360	15,495	66,320	18,253
Federal political contribution tax credit	94	2,630	472	4,850	890	4,960	928
Investment tax credit	95	90	75	150	130	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	10	2	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	446,860	1,857,959	763,180	4,027,469	643,950	4,442,987
CPP contributions on self-employment	99	26,110	65,219	43,610	118,465	30,190	101,014
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	4,170	3,227	3,230	3,034	1,220	1,322
Canada Training Credit (CTC)	102	10,760	4,254	19,200	7,371	17,160	6,572
Multigenerational home renovation tax credit (MHRTC)	103	50	125	90	186	80	228
Eligible educator school supply tax credit	104	1,350	181	3,200	437	2,850	416
Net provincial or territorial tax	105	462,620	1,059,476	780,620	2,214,444	653,580	2,379,968
Total tax payable	106	462,860	2,982,862	780,920	6,360,688	653,740	6,924,257



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

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	541,980	0	466,840	0	1,325,380	0
Number of non-taxable returns	2	1,050	0	570	0	1,270	0
Total number of returns	3	543,030	0	467,400	0	1,326,660	0
Employment income	4	425,670	32,207,876	359,960	30,401,044	1,114,260	121,872,157
Commissions (from employment)	5	12,750	286,597	10,990	292,635	34,620	1,375,716
Other employment income	6	76,790	357,748	71,120	317,780	268,160	1,164,876
Old age security (OAS) pension	7	114,490	985,291	105,470	916,373	190,660	1,664,247
CPP or QPP benefits	8	136,020	1,584,551	121,950	1,442,295	232,920	2,843,508
Other pensions and superannuation	9	116,360	5,222,274	109,190	5,254,663	214,530	11,991,560
Elected split-pension amount	10	21,430	401,512	35,830	664,728	48,420	888,150
Employment insurance and other benefits	11	43,390	357,228	30,700	240,805	62,420	448,578
Taxable amount of dividends from taxable Canadian corporations	12	111,940	1,223,782	111,490	1,349,212	348,770	5,704,628
Interest and other investment income	13	186,460	825,638	175,700	859,882	521,390	3,009,422
Net partnership income (limited or non-active partners only)	14	700	992	810	829	3,470	12,723
Net rental income	15	43,820	52,818	41,340	53,207	149,800	183,066
Taxable capital gains	16	78,390	468,940	79,300	530,379	246,810	2,313,231
RRSP income	17	47,990	501,683	42,410	501,955	121,480	1,517,951
Other income	18	91,720	481,468	88,120	463,637	259,380	1,866,356
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,010	5,887	740	5,156	1,730	10,949
Net business income	20	32,870	594,283	27,190	526,888	76,090	1,787,523
Net professional income	21	7,490	189,154	6,900	181,598	23,540	855,041
Net commission income	22	4,980	90,172	4,200	79,595	12,010	312,830
Net farming income	23	3,690	20,776	3,550	23,538	9,510	66,593
Net fishing income	24	0	0	0	0	20	600
Workers' compensation benefits	25	9,330	149,971	7,200	117,003	17,640	303,989
Social assistance payments	26	1,720	14,013	1,070	9,158	1,610	12,614
Net federal supplements	27	3,710	14,422	2,310	8,497	3,770	14,771
Total income assessed	28	543,030	46,070,765	467,400	44,271,487	1,326,660	160,331,825
Registered pension plan (RPP) deduction	29	186,260	980,677	162,320	987,129	593,130	5,354,237
RRSP/PRPP deduction	30	188,070	1,128,430	169,210	1,163,479	595,030	5,626,660
FHSA deduction	31	31,420	219,109	26,620	192,683	67,250	510,692
Deduction for elected split-pension amount	32	47,720	866,380	38,840	703,516	93,290	1,991,016
Annual union, professional, or like dues	33	167,640	194,707	145,290	187,163	500,880	770,921
Child care expenses	34	30,230	167,505	25,220	142,365	76,920	449,995
Business investment loss	35	140	3,217	130	3,476	470	14,512
Moving expenses	36	1,320	7,207	1,070	7,736	2,640	30,332
Support payments made	37	1,290	12,993	1,300	12,141	5,680	72,663
Carrying charges and interest expenses	38	55,740	191,151	56,640	200,556	174,200	864,491
Deduction for CPP or QPP contributions on self-employment and other earnings	39	19,640	48,435	14,100	37,632	36,130	110,216
Deduction for CPP or QPP enhanced contributions on employment income	40	407,980	315,028	342,680	269,491	1,077,180	867,231



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

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	260	606	310	1,016	1,470	6,232
Other employment expenses	43	55,800	159,849	52,030	157,144	175,330	534,318
Clergy residence deduction	44	1,150	25,053	940	22,342	1,940	51,950
Other deductions	45	21,510	40,793	16,470	36,336	40,130	134,569
Total deductions before adjustments	46	495,230	4,361,493	422,470	4,124,416	1,261,510	17,390,799
Social benefits repayment	47	9,240	8,446	53,840	40,199	167,940	508,178
Net income	48	542,950	41,704,112	467,360	40,109,129	1,326,480	142,442,784
Canadian Forces personnel and police deduction	49	660	15,197	540	12,197	1,180	29,627
Security options deductions	50	290	758	310	1,038	1,690	7,857
Other payments deduction	51	14,230	178,406	10,240	134,643	22,220	330,648
Non-capital losses of other years	52	700	8,694	500	6,455	1,320	23,733
Net capital losses of other years	53	20,210	49,351	20,890	51,081	66,730	213,008
Capital gains deduction	54	620	15,740	680	20,038	2,290	82,131
Northern residents deductions	55	460	1,972	420	1,828	1,380	6,166
Additional deductions	56	2,700	15,553	2,590	14,118	6,190	50,142
Farming/fishing losses of prior years	57	160	2,150	120	1,019	420	6,553
Total deductions from net income	58	38,710	288,138	35,170	242,795	100,390	752,357
Taxable income assessed	59	542,800	41,417,806	467,250	39,867,899	1,326,180	141,694,033
Basic personal amount	60	543,030	8,521,141	467,400	7,334,814	1,326,650	20,818,774
Age amount	61	121,990	488,476	112,840	287,623	103,630	207,444
Spouse or common-law partner amount	62	40,800	463,510	35,850	415,694	111,340	1,304,863
Canada caregiver amount	63	8,580	59,160	7,110	49,986	21,680	155,796
Amount for an eligible dependant	64	14,950	219,300	11,670	170,803	36,230	529,544
Family caregiver amount for children under 18 years of age	65	4,020	11,704	3,470	10,149	12,590	36,382
CPP or QPP contributions through employment	66	409,370	1,250,419	343,800	1,057,553	1,079,090	3,374,272
CPP or QPP contributions on self-employment and other earnings	67	17,260	31,756	12,760	24,736	33,520	72,673
Employment insurance premiums	68	401,160	400,425	337,600	339,277	1,047,610	1,070,397
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	1,030	6,156	850	5,070	2,970	17,820
Canada employment amount	73	446,710	618,456	378,340	523,031	1,153,550	1,615,907
Home accessibility expenses	74	1,140	8,222	990	7,660	2,370	19,027
Home buyers' amount	75	6,770	53,851	6,000	48,518	16,970	142,008
Digital news subscription expenses	76	13,140	3,467	13,920	3,770	44,130	11,971
Pension income amount	77	125,040	247,158	117,890	233,394	237,320	468,540
Disability amount	78	15,060	148,661	11,980	118,228	24,640	243,215
Disability amount transferred from a dependant	79	10,430	141,188	8,910	121,247	30,240	419,803
Interest paid on student loans	80	11,730	4,186	8,830	3,191	16,780	7,080



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

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	30,300	347,811	21,910	225,951	51,600	402,855
Tuition, education, and textbook amounts transferred from a child	82	14,010	65,906	12,930	62,432	59,800	295,327
Amounts transferred from spouse or common-law partner	83	13,070	88,105	10,270	68,472	27,220	174,979
Medical expenses	84	64,920	306,169	48,380	281,353	114,630	665,409
Total tax credits on personal amounts	85	543,030	2,022,863	467,400	1,709,010	1,326,650	4,808,284
Allowable charitable donations and government gifts	86	143,890	252,233	135,200	259,154	439,170	906,228
Eligible cultural and ecological gifts	87	0	0	100	534	290	2,447
Total tax credit on donations and gifts	88	143,320	69,929	134,730	72,173	438,130	253,237
Total federal non-refundable tax credits	89	543,030	2,092,792	467,400	1,781,183	1,326,650	5,061,521
Federal dividend tax credit	90	112,870	136,966	112,390	154,096	351,770	655,514
Minimum tax carryover	91	1,860	7,908	1,960	9,606	7,650	39,054
Basic federal tax	92	536,200	4,600,306	463,260	4,805,207	1,319,400	19,538,997
Federal foreign tax credit	93	61,000	21,248	63,200	25,917	199,950	148,550
Federal political contribution tax credit	94	4,760	947	4,810	1,003	14,980	3,319
Investment tax credit	95	150	237	180	393	770	2,386
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	30	9
Alternative minimum tax payable	97	0	0	0	0	150	1,223
Net federal tax	98	535,380	4,578,308	462,340	4,778,300	1,315,760	19,386,102
CPP contributions on self-employment	99	18,740	79,844	13,430	62,102	34,410	182,221
Social Benefits repayment	100	9,240	8,446	53,840	40,199	167,940	508,178
Canada workers benefit (CWB)	101	640	774	370	456	610	823
Canada Training Credit (CTC)	102	14,930	5,615	12,240	4,684	33,320	13,356
Multigenerational home renovation tax credit (MHRTC)	103	80	193	60	205	200	761
Eligible educator school supply tax credit	104	3,110	454	3,300	473	27,210	3,991
Net provincial or territorial tax	105	541,840	2,420,368	466,660	2,466,389	1,324,880	10,326,450
Total tax payable	106	541,980	7,087,187	466,840	7,347,159	1,325,380	30,403,341



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

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	590,390	0	265,950	0
Number of non-taxable returns	2	990	0	390	0
Total number of returns	3	591,380	0	266,340	0
Employment income	4	487,840	76,493,272	199,710	69,572,040
Commissions (from employment)	5	27,570	2,018,662	21,500	5,674,445
Other employment income	6	99,840	1,147,635	39,880	1,561,772
Old age security (OAS) pension	7	78,340	690,069	44,630	385,937
CPP or QPP benefits	8	100,660	1,271,102	59,730	766,682
Other pensions and superannuation	9	96,200	6,295,128	52,970	5,050,479
Elected split-pension amount	10	21,060	432,944	7,250	122,580
Employment insurance and other benefits	11	16,640	118,361	3,980	31,365
Taxable amount of dividends from taxable Canadian corporations	12	233,780	7,891,820	158,150	24,462,639
Interest and other investment income	13	294,460	2,908,045	177,780	6,515,638
Net partnership income (limited or non-active partners only)	14	4,130	37,695	8,660	195,638
Net rental income	15	91,240	208,685	47,520	587,768
Taxable capital gains	16	170,220	3,275,437	126,910	17,427,489
RRSP income	17	52,580	1,210,673	19,670	1,739,241
Other income	18	157,770	2,270,127	106,300	5,395,287
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	500	4,032	170	1,896
Net business income	20	35,700	1,406,291	16,370	1,528,890
Net professional income	21	17,840	1,392,406	16,050	4,955,516
Net commission income	22	5,820	310,141	2,570	351,101
Net farming income	23	5,370	55,309	3,670	45,844
Net fishing income	24	0	0	0	0
Workers' compensation benefits	25	5,900	228,095	1,020	66,325
Social assistance payments	26	530	5,800	260	2,222
Net federal supplements	27	1,530	6,252	1,040	4,176
Total income assessed	28	591,380	109,783,890	266,340	146,597,975
Registered pension plan (RPP) deduction	29	212,630	2,399,319	54,420	732,909
RRSP/PRPP deduction	30	338,640	6,061,257	156,520	5,578,407
FHSA deduction	31	23,210	187,700	6,760	56,723
Deduction for elected split-pension amount	32	40,270	1,089,072	20,270	659,043
Annual union, professional, or like dues	33	149,680	235,966	31,300	54,532
Child care expenses	34	25,250	168,672	7,340	56,381
Business investment loss	35	320	10,808	250	16,931
Moving expenses	36	1,110	20,725	400	12,574
Support payments made	37	4,710	104,455	4,090	311,302
Carrying charges and interest expenses	38	123,380	980,367	103,690	2,270,560
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,430	73,842	15,840	61,578
Deduction for CPP or QPP enhanced contributions on employment income	40	467,820	378,577	184,450	148,434



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

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	1,690	13,515	4,240	249,417
Other employment expenses	43	98,790	460,707	43,050	434,170
Clergy residence deduction	44	550	17,966	120	4,537
Other deductions	45	19,920	208,132	14,050	809,424
Total deductions before adjustments	46	564,550	12,411,781	251,790	11,457,686
Social benefits repayment	47	79,720	596,523	43,900	375,212
Net income	48	591,270	96,781,784	266,240	134,790,621
Canadian Forces personnel and police deduction	49	320	10,820	30	754
Security options deductions	50	2,880	30,455	6,210	1,483,733
Other payments deduction	51	7,040	237,268	1,470	69,541
Non-capital losses of other years	52	650	17,782	440	89,608
Net capital losses of other years	53	49,940	269,087	40,100	611,757
Capital gains deduction	54	3,030	226,948	7,840	2,308,354
Northern residents deductions	55	780	3,858	110	501
Additional deductions	56	3,820	77,770	2,390	326,138
Farming/fishing losses of prior years	57	240	4,220	190	9,954
Total deductions from net income	58	66,480	882,859	55,130	5,038,357
Taxable income assessed	59	591,010	95,902,611	266,040	129,840,286
Basic personal amount	60	591,380	9,169,876	266,340	3,791,817
Age amount	61	5,420	16,494	1,550	7,975
Spouse or common-law partner amount	62	56,240	660,074	26,150	291,027
Canada caregiver amount	63	10,650	79,505	4,480	34,051
Amount for an eligible dependant	64	12,810	182,208	4,070	53,034
Family caregiver amount for children under 18 years of age	65	5,810	16,538	2,360	6,693
CPP or QPP contributions through employment	66	468,430	1,469,697	184,700	576,423
CPP or QPP contributions on self-employment and other earnings	67	20,340	48,720	15,330	40,576
Employment insurance premiums	68	433,130	444,049	155,950	158,763
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	1,050	6,288	130	798
Canada employment amount	73	505,590	710,266	208,230	292,440
Home accessibility expenses	74	1,170	10,388	590	5,953
Home buyers' amount	75	5,760	51,018	1,580	14,582
Digital news subscription expenses	76	30,580	8,917	21,730	7,156
Pension income amount	77	106,540	209,351	57,090	112,007
Disability amount	78	9,530	94,115	4,580	45,196
Disability amount transferred from a dependant	79	14,480	196,460	5,820	76,088
Interest paid on student loans	80	3,680	2,252	680	574



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

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	14,670	136,913	4,150	42,297
Tuition, education, and textbook amounts transferred from a child	82	41,400	212,654	25,330	139,243
Amounts transferred from spouse or common-law partner	83	12,060	75,468	4,980	31,042
Medical expenses	84	63,370	473,927	40,900	505,767
Total tax credits on personal amounts	85	591,380	2,141,385	266,340	935,059
Allowable charitable donations and government gifts	86	245,600	767,389	143,670	2,328,762
Eligible cultural and ecological gifts	87	170	2,347	100	42,480
Total tax credit on donations and gifts	88	245,340	217,179	143,610	765,919
Total federal non-refundable tax credits	89	591,380	2,358,564	266,340	1,700,978
Federal dividend tax credit	90	234,300	921,082	149,780	2,857,744
Minimum tax carryover	91	7,280	44,659	3,150	23,917
Basic federal tax	92	587,800	16,363,150	264,840	32,425,936
Federal foreign tax credit	93	145,040	243,607	110,690	689,143
Federal political contribution tax credit	94	10,040	2,692	7,950	2,958
Investment tax credit	95	830	4,064	1,960	41,733
Labour-sponsored funds tax credit (provincially registered)	96	20	7	0	0
Alternative minimum tax payable	97	1,480	8,048	12,190	641,319
Net federal tax	98	584,830	16,114,143	263,410	31,719,170
CPP contributions on self-employment	99	20,580	122,182	15,430	101,938
Social Benefits repayment	100	79,720	596,523	43,900	375,212
Canada workers benefit (CWB)	101	190	287	80	106
Canada Training Credit (CTC)	102	8,620	3,567	1,000	353
Multigenerational home renovation tax credit (MHRTC)	103	110	471	50	260
Eligible educator school supply tax credit	104	1,830	293	90	13
Net provincial or territorial tax	105	590,050	9,804,553	265,770	20,171,328
Total tax payable	106	590,390	26,637,560	265,950	52,367,691

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.