



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

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	4,858,900	0	9,870	0	19,210	0
Number of non-taxable returns	2	2,229,860	0	404,950	0	237,840	0
Total number of returns	3	7,088,770	0	414,820	0	257,050	0
Employment income	4	4,483,660	269,501,554	123,390	323,905	149,170	987,390
Commissions (from employment)	5	123,590	4,593,561	1,240	624	2,830	1,953
Other employment income	6	554,230	2,463,514	4,560	6,659	4,490	15,098
Old age security (OAS) pension	7	1,871,960	15,927,032	7,310	15,057	15,070	67,179
CPP or QPP benefits	8	2,167,110	18,404,531	19,860	37,909	27,020	93,156
Other pensions and superannuation	9	1,386,210	35,259,533	3,120	7,815	5,370	19,049
Elected split-pension amount	10	353,220	4,324,200	1,440	3,655	2,240	9,238
Employment insurance and other benefits	11	764,400	6,664,648	5,990	16,312	9,490	48,374
Taxable amount of dividends from taxable Canadian corporations	12	810,420	17,731,471	6,110	7,338	5,020	6,701
Interest and other investment income	13	2,671,140	7,413,195	53,210	27,855	38,370	31,380
Net partnership income (limited or non-active partners only)	14	7,370	56,692	0	0	20	-1
Net rental income	15	417,570	1,737,662	8,170	-73,700	5,460	2,052
Taxable capital gains	16	590,870	11,998,362	6,760	13,532	5,490	9,754
RRSP income	17	401,680	3,469,803	6,070	8,992	3,990	10,949
Other income	18	934,120	7,568,618	25,350	32,572	31,100	92,899
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	61,760	328,333	6,450	14,419	5,910	28,463
Net business income	20	486,560	7,679,581	23,710	-71,763	25,260	120,538
Net professional income	21	104,430	5,492,947	3,900	-1,380	4,050	17,740
Net commission income	22	41,140	927,587	2,050	-2,988	1,930	7,789
Net farming income	23	42,530	74,742	1,830	-46,859	930	-1,777
Net fishing income	24	890	47,546	10	-258	0	0
Workers' compensation benefits	25	175,930	2,173,030	800	2,398	1,650	6,966
Social assistance payments	26	268,820	3,012,420	11,420	36,035	46,490	368,921
Net federal supplements	27	844,000	5,135,330	6,390	10,077	11,460	33,599
Total income assessed	28	6,910,040	432,146,726	236,100	367,147	257,050	1,978,824
Registered pension plan (RPP) deduction	29	1,772,470	8,296,791	11,880	10,686	14,040	4,328
RRSP/PRPP deduction	30	1,791,940	15,150,987	2,390	4,123	2,430	4,230
FHSA deduction	31	238,790	1,531,214	1,550	5,994	1,400	5,385
Deduction for elected split-pension amount	32	353,370	4,325,321	70	72	230	377
Annual union, professional, or like dues	33	1,894,370	1,669,178	30,450	3,821	39,940	5,956
Child care expenses	34	536,810	1,725,584	15,220	21,014	14,080	28,118
Business investment loss	35	1,260	45,862	0	0	0	0
Moving expenses	36	7,000	47,824	100	174	140	195
Support payments made	37	6,580	124,237	30	306	20	46
Carrying charges and interest expenses	38	316,350	1,798,599	2,210	3,988	2,000	3,203
Deduction for CPP or QPP contributions on self-employment and other earnings	39	424,600	587,029	6,730	885	25,160	6,405
Deduction for CPP or QPP enhanced contributions on employment income	40	4,091,030	2,114,000	25,120	1,524	88,710	3,360



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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	482,090	39,663	0	0	0	0
Exploration and development expenses	42	5,180	297,671	0	0	0	0
Other employment expenses	43	264,220	800,527	340	3,433	400	1,179
Clergy residence deduction	44	2,060	25,146	10	5	20	30
Other deductions	45	318,980	1,354,124	9,310	12,127	7,150	7,020
Total deductions before adjustments	46	5,010,930	39,935,452	83,590	69,234	133,490	71,276
Social benefits repayment	47	156,060	556,745	0	0	0	0
Net income	48	6,892,370	391,893,074	220,760	493,694	256,120	1,912,143
Canadian Forces personnel and police deduction	49	2,660	64,372	0	0	0	0
Security options deductions	50	4,170	352,147	0	0	0	0
Other payments deduction	51	1,268,540	10,316,421	18,560	48,509	59,340	409,487
Non-capital losses of other years	52	6,490	66,411	40	47	20	33
Net capital losses of other years	53	127,190	394,871	500	280	500	604
Capital gains deduction	54	13,790	2,355,990	0	0	0	0
Northern residents deductions	55	30,340	133,258	950	356	580	868
Additional deductions	56	38,440	519,283	320	9,961	470	2,297
Farming/fishing losses of prior years	57	1,710	13,025	0	0	0	0
Total deductions from net income	58	1,459,990	14,244,612	20,190	59,426	60,490	413,454
Taxable income assessed	59	6,733,450	377,713,442	210,660	448,422	217,700	1,501,226
Basic personal amount	60	7,088,700	110,520,259	414,790	6,199,093	257,050	3,935,800
Age amount	61	1,868,500	14,718,902	18,450	154,894	19,620	169,193
Spouse or common-law partner amount	62	422,010	4,166,119	16,790	209,471	13,830	147,439
Canada caregiver amount	63	55,780	363,796	820	5,862	580	4,037
Amount for an eligible dependant	64	256,260	3,780,290	12,970	192,594	8,660	129,371
Family caregiver amount for children under 18 years of age	65	32,150	93,384	1,390	4,248	720	2,278
CPP or QPP contributions through employment	66	4,110,350	9,945,280	31,290	7,685	90,500	18,746
CPP or QPP contributions on self-employment and other earnings	67	415,290	421,349	6,710	685	25,110	5,057
Employment insurance premiums	68	4,161,200	2,420,836	84,050	11,311	137,580	13,014
PPIP premiums paid	69	4,253,340	1,096,780	85,790	4,562	139,040	4,861
PPIP premiums payable on employment income	70	134,930	36,628	0	0	0	0
PPIP premiums payable on self-employment income	71	483,980	51,053	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	7,200	43,205	50	288	50	270
Canada employment amount	73	4,619,550	6,396,349	124,510	146,823	150,070	208,610
Home accessibility expenses	74	7,710	34,153	30	236	30	203
Home buyers' amount	75	50,120	381,221	230	1,814	140	1,135
Digital news subscription expenses	76	71,060	15,466	880	292	470	151
Pension income amount	77	1,547,830	2,953,529	4,180	5,344	6,990	11,027
Disability amount	78	137,170	1,354,248	6,820	69,739	3,820	38,583
Disability amount transferred from a dependant	79	62,600	855,114	2,380	35,244	1,160	17,612
Interest paid on student loans	80	111,790	79,087	180	103	100	50



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Tuition, education, and textbook amounts	81	372,550	1,207,662	30	28	130	147
Tuition, education, and textbook amounts transferred from a child	82	120,260	256,757	90	167	50	71
Amounts transferred from spouse or common-law partner	83	305,630	2,133,480	6,430	47,743	4,540	32,335
Medical expenses	84	2,468,210	7,327,597	65,400	115,643	41,600	61,173
Total tax credits on personal amounts	85	7,088,730	25,598,207	414,800	1,082,136	257,050	720,316
Allowable charitable donations and government gifts	86	1,180,770	1,423,981	2,220	230	3,030	499
Eligible cultural and ecological gifts	87	2,180	17,934	0	0	10	3
Total tax credit on donations and gifts	88	1,163,050	417,011	2,040	54	2,790	121
Total federal non-refundable tax credits	89	7,088,730	26,015,218	414,800	1,082,190	257,050	720,436
Federal dividend tax credit	90	741,050	1,987,760	1,030	2	750	6
Minimum tax carryover	91	19,970	106,489	0	0	0	0
Basic federal tax	92	4,746,300	43,829,570	670	223	2,350	651
Federal foreign tax credit	93	374,120	226,822	0	0	0	0
Federal political contribution tax credit	94	16,170	2,923	0	0	0	0
Investment tax credit	95	5,130	68,243	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	424,830	203,063	0	0	0	0
Alternative minimum tax payable	97	7,870	263,662	0	0	0	0
Net federal tax	98	4,856,380	43,527,102	9,780	6,357	19,070	16,749
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	156,060	556,745	0	0	0	0
Canada workers benefit (CWB)	101	436,830	803,742	20,910	23,841	35,960	64,283
Canada Training Credit (CTC)	102	135,540	44,374	4,550	1,373	2,870	848
Multigenerational home renovation tax credit (MHRTC)	103	320	1,329	0	0	0	0
Eligible educator school supply tax credit	104	12,740	1,667	100	15	70	10
Net provincial or territorial tax	105	2,940	114,943	0	0	0	0
Total tax payable	106	4,858,900	44,199,886	9,870	6,360	19,210	16,767



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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	37,850	0	70,680	0	132,540	0
Number of non-taxable returns	2	298,650	0	365,240	0	394,190	0
Total number of returns	3	336,500	0	435,910	0	526,730	0
Employment income	4	166,460	1,699,330	166,470	2,305,965	166,310	2,886,271
Commissions (from employment)	5	4,320	4,179	4,640	7,171	4,740	10,443
Other employment income	6	6,570	32,910	7,460	40,484	9,180	48,652
Old age security (OAS) pension	7	57,070	432,849	134,660	1,064,074	318,520	2,682,638
CPP or QPP benefits	8	81,540	318,991	163,360	822,067	310,900	1,682,970
Other pensions and superannuation	9	12,490	43,501	33,130	110,820	76,170	288,804
Elected split-pension amount	10	5,350	24,327	11,340	71,357	15,700	135,513
Employment insurance and other benefits	11	16,240	104,737	24,540	187,396	33,690	283,457
Taxable amount of dividends from taxable Canadian corporations	12	7,530	13,028	13,850	27,216	22,160	53,678
Interest and other investment income	13	58,820	46,170	84,740	73,975	115,420	109,740
Net partnership income (limited or non-active partners only)	14	30	45	40	-177	80	-19
Net rental income	15	7,540	8,451	11,160	18,692	14,940	32,405
Taxable capital gains	16	7,790	14,914	11,360	22,216	15,440	31,108
RRSP income	17	6,400	23,506	10,060	47,921	12,700	57,552
Other income	18	44,810	169,356	52,890	236,573	52,420	224,995
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	5,680	31,184	5,660	32,522	4,940	30,066
Net business income	20	39,930	335,385	40,850	423,160	37,790	436,464
Net professional income	21	5,710	41,961	5,390	49,270	5,150	52,984
Net commission income	22	2,730	18,603	2,720	21,931	2,510	21,717
Net farming income	23	1,560	1,051	2,460	6,521	2,680	5,981
Net fishing income	24	10	-65	10	-49	10	23
Workers' compensation benefits	25	3,140	17,366	5,160	34,613	9,990	102,500
Social assistance payments	26	65,310	654,312	96,420	1,522,851	19,090	195,016
Net federal supplements	27	41,840	147,880	111,880	593,449	289,970	2,589,450
Total income assessed	28	336,500	4,186,390	435,910	7,723,743	526,730	11,967,295
Registered pension plan (RPP) deduction	29	21,140	8,055	25,950	13,254	30,560	20,734
RRSP/PRPP deduction	30	4,320	7,521	8,440	14,934	15,880	30,701
FHSA deduction	31	2,400	9,387	3,800	14,556	6,360	24,415
Deduction for elected split-pension amount	32	490	813	1,250	1,874	3,020	5,506
Annual union, professional, or like dues	33	47,720	8,808	50,430	11,132	52,380	14,234
Child care expenses	34	16,990	40,877	18,220	49,449	20,120	58,069
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	190	399	240	418	270	601
Support payments made	37	30	41	50	105	70	203
Carrying charges and interest expenses	38	2,750	4,470	4,240	6,581	5,890	9,041
Deduction for CPP or QPP contributions on self-employment and other earnings	39	41,900	22,066	42,020	30,607	37,050	33,324
Deduction for CPP or QPP enhanced contributions on employment income	40	123,800	9,181	142,730	15,900	148,470	22,372



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Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0
Other employment expenses	43	680	1,553	1,120	2,645	1,700	4,106
Clergy residence deduction	44	30	66	30	79	40	140
Other deductions	45	10,830	11,071	13,520	14,982	16,980	22,745
Total deductions before adjustments	46	178,480	126,659	192,630	179,308	196,030	249,241
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	336,150	4,062,091	435,680	7,546,409	526,580	11,720,772
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	10	13	0	0	10	25
Other payments deduction	51	108,960	819,559	209,790	2,150,914	313,420	2,886,969
Non-capital losses of other years	52	40	112	260	296	530	1,141
Net capital losses of other years	53	670	974	1,090	1,309	2,000	2,028
Capital gains deduction	54	0	0	40	194	80	398
Northern residents deductions	55	650	1,509	1,360	4,098	1,900	6,771
Additional deductions	56	840	3,471	1,930	7,715	4,430	43,416
Farming/fishing losses of prior years	57	0	0	40	39	80	192
Total deductions from net income	58	110,350	825,858	212,120	2,164,833	317,000	2,941,177
Taxable income assessed	59	299,710	3,238,634	378,180	5,386,473	521,220	8,798,938
Basic personal amount	60	336,500	5,224,112	435,910	6,804,200	526,720	8,243,962
Age amount	61	62,300	545,763	137,790	1,209,983	320,710	2,818,393
Spouse or common-law partner amount	62	14,710	163,279	22,730	208,965	31,230	232,830
Canada caregiver amount	63	1,380	8,648	3,700	22,742	5,100	32,043
Amount for an eligible dependant	64	14,190	215,488	9,700	145,945	9,620	144,656
Family caregiver amount for children under 18 years of age	65	1,210	3,647	850	2,501	850	2,539
CPP or QPP contributions through employment	66	125,950	50,460	144,120	86,897	149,990	122,235
CPP or QPP contributions on self-employment and other earnings	67	41,840	16,825	41,980	23,147	37,000	25,096
Employment insurance premiums	68	153,100	22,007	154,050	29,707	153,030	36,960
PPIP premiums paid	69	155,910	8,251	157,670	11,208	157,020	14,002
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	40	264	80	453	100	614
Canada employment amount	73	168,040	233,737	168,950	235,134	170,010	235,400
Home accessibility expenses	74	40	131	150	564	410	1,139
Home buyers' amount	75	190	1,541	320	2,500	500	3,611
Digital news subscription expenses	76	700	211	920	254	1,390	345
Pension income amount	77	16,800	24,479	41,710	64,408	87,430	139,645
Disability amount	78	7,830	77,716	25,090	246,987	18,380	180,194
Disability amount transferred from a dependant	79	1,970	28,594	1,780	23,405	2,400	28,670
Interest paid on student loans	80	120	82	450	222	1,720	1,101



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Tuition, education, and textbook amounts	81	250	549	21,810	14,175	54,160	110,518
Tuition, education, and textbook amounts transferred from a child	82	80	181	200	254	500	828
Amounts transferred from spouse or common-law partner	83	12,430	73,795	43,360	314,117	43,660	332,910
Medical expenses	84	65,210	144,268	97,300	227,303	163,820	474,124
Total tax credits on personal amounts	85	336,500	1,026,957	435,910	1,451,708	526,730	1,977,746
Allowable charitable donations and government gifts	86	4,790	930	12,550	2,332	33,800	8,279
Eligible cultural and ecological gifts	87	30	8	0	0	100	41
Total tax credit on donations and gifts	88	4,470	227	11,920	560	32,380	2,040
Total federal non-refundable tax credits	89	336,500	1,027,184	435,910	1,452,267	526,730	1,979,786
Federal dividend tax credit	90	1,070	5	4,330	342	8,560	1,881
Minimum tax carryover	91	0	0	0	0	240	116
Basic federal tax	92	3,690	1,898	39,280	8,583	118,320	57,154
Federal foreign tax credit	93	60	13	840	51	2,700	128
Federal political contribution tax credit	94	0	0	0	0	70	7
Investment tax credit	95	0	0	20	2	40	12
Labour-sponsored funds tax credit (provincially registered)	96	30	2	270	20	1,420	194
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	37,670	41,527	70,480	51,266	132,420	94,659
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	61,260	176,021	69,250	187,981	73,280	153,474
Canada Training Credit (CTC)	102	4,050	1,223	5,030	1,473	5,700	1,675
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	90	12	80	11	110	13
Net provincial or territorial tax	105	0	0	0	0	30	6
Total tax payable	106	37,850	41,580	70,680	51,340	132,540	94,742



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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	181,440	0	255,490	0	279,200	0
Number of non-taxable returns	2	268,920	0	104,240	0	56,800	0
Total number of returns	3	450,360	0	359,730	0	336,000	0
Employment income	4	174,100	3,679,644	191,630	4,905,631	207,520	6,288,575
Commissions (from employment)	5	4,790	14,001	4,970	18,381	5,220	25,474
Other employment income	6	13,080	61,816	17,440	78,451	19,740	86,323
Old age security (OAS) pension	7	253,580	2,260,894	153,900	1,349,391	119,680	1,038,495
CPP or QPP benefits	8	268,110	2,296,593	169,970	1,516,328	137,120	1,255,333
Other pensions and superannuation	9	150,010	821,768	126,960	1,292,624	106,320	1,535,915
Elected split-pension amount	10	33,030	323,486	32,050	347,832	25,050	315,839
Employment insurance and other benefits	11	42,160	356,374	50,220	433,327	56,170	496,976
Taxable amount of dividends from taxable Canadian corporations	12	31,630	80,865	31,230	117,194	29,410	124,745
Interest and other investment income	13	143,860	179,792	126,370	207,113	119,910	204,297
Net partnership income (limited or non-active partners only)	14	0	0	80	10	0	0
Net rental income	15	17,820	48,392	17,240	51,140	16,790	49,293
Taxable capital gains	16	21,260	44,694	21,420	55,411	20,520	63,509
RRSP income	17	16,610	77,416	16,680	90,433	17,320	99,976
Other income	18	48,100	211,483	43,480	187,119	39,400	175,818
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,240	25,119	3,950	21,612	3,810	19,025
Net business income	20	33,550	420,548	28,670	385,823	25,230	364,733
Net professional income	21	4,620	49,755	3,990	46,940	3,620	45,935
Net commission income	22	2,400	22,391	2,210	22,375	2,010	20,416
Net farming income	23	2,480	5,328	2,190	4,966	2,030	6,069
Net fishing income	24	20	135	30	161	30	344
Workers' compensation benefits	25	12,810	156,014	13,870	192,329	14,250	205,996
Social assistance payments	26	8,960	76,721	6,570	52,222	4,780	35,259
Net federal supplements	27	202,410	1,086,693	80,000	284,140	32,970	133,780
Total income assessed	28	450,360	12,306,698	359,730	11,667,668	336,000	12,598,995
Registered pension plan (RPP) deduction	29	34,780	29,809	41,670	44,699	50,580	66,041
RRSP/PRPP deduction	30	22,590	51,029	31,730	76,905	43,990	113,344
FHSA deduction	31	7,910	36,721	8,810	45,797	9,770	52,711
Deduction for elected split-pension amount	32	6,130	14,682	12,530	41,639	18,060	88,038
Annual union, professional, or like dues	33	56,150	18,094	61,590	23,278	70,490	31,399
Child care expenses	34	22,780	69,611	26,020	82,457	29,040	95,690
Business investment loss	35	30	600	0	0	30	766
Moving expenses	36	340	573	350	815	350	959
Support payments made	37	130	414	130	534	140	817
Carrying charges and interest expenses	38	8,310	14,104	9,380	18,319	9,570	20,797
Deduction for CPP or QPP contributions on self-employment and other earnings	39	32,070	32,824	27,270	31,057	24,020	30,066
Deduction for CPP or QPP enhanced contributions on employment income	40	158,700	30,384	178,390	42,204	195,860	55,692



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

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	10	47	20	60	20	115
Other employment expenses	43	2,340	5,886	3,370	9,175	4,520	12,441
Clergy residence deduction	44	50	239	80	421	110	630
Other deductions	45	19,420	20,586	20,060	21,274	21,080	22,364
Total deductions before adjustments	46	206,210	327,754	225,700	441,547	242,700	593,842
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	450,260	11,980,008	359,660	11,227,096	335,920	12,007,333
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0
Security options deductions	50	20	27	10	16	20	64
Other payments deduction	51	221,520	1,319,428	98,740	528,691	50,820	375,036
Non-capital losses of other years	52	580	1,613	590	2,348	550	2,620
Net capital losses of other years	53	2,770	2,629	3,750	3,834	4,060	4,891
Capital gains deduction	54	100	788	120	928	150	1,395
Northern residents deductions	55	1,530	5,651	1,200	4,513	1,310	5,146
Additional deductions	56	5,590	34,919	4,370	29,418	2,840	22,830
Farming/fishing losses of prior years	57	90	297	100	347	80	409
Total deductions from net income	58	225,720	1,365,524	104,590	570,213	57,820	412,482
Taxable income assessed	59	447,600	10,622,816	357,420	10,657,997	334,240	11,596,126
Basic personal amount	60	450,360	7,053,600	359,730	5,636,285	336,000	5,267,557
Age amount	61	255,600	2,246,379	156,280	1,373,516	122,150	1,073,561
Spouse or common-law partner amount	62	30,770	231,416	28,510	235,426	26,770	235,894
Canada caregiver amount	63	3,870	23,568	3,270	19,358	3,330	20,119
Amount for an eligible dependant	64	9,780	146,955	11,010	165,170	12,150	182,113
Family caregiver amount for children under 18 years of age	65	860	2,597	940	2,773	1,100	3,237
CPP or QPP contributions through employment	66	159,710	165,752	179,090	229,953	196,330	302,967
CPP or QPP contributions on self-employment and other earnings	67	31,960	24,618	27,160	23,227	23,940	22,427
Employment insurance premiums	68	161,210	46,962	178,970	62,321	195,870	80,189
PPIP premiums paid	69	165,100	17,767	183,710	23,722	200,150	30,453
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	120	702	170	1,026	170	1,014
Canada employment amount	73	180,790	248,309	201,010	275,097	217,760	298,425
Home accessibility expenses	74	650	1,623	530	1,763	500	1,686
Home buyers' amount	75	690	4,950	1,080	7,728	1,410	9,902
Digital news subscription expenses	76	1,800	411	2,000	455	2,070	475
Pension income amount	77	168,190	302,689	141,700	276,184	116,880	229,342
Disability amount	78	12,000	117,662	8,960	87,766	7,240	71,318
Disability amount transferred from a dependant	79	2,270	27,502	2,190	26,773	2,510	31,379
Interest paid on student loans	80	2,620	1,542	3,390	1,919	4,500	2,810



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

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	42,860	147,202	33,780	139,674	27,730	123,647
Tuition, education, and textbook amounts transferred from a child	82	860	1,731	1,290	2,480	1,960	3,571
Amounts transferred from spouse or common-law partner	83	35,840	269,007	29,430	218,827	23,200	173,818
Medical expenses	84	202,440	490,288	187,240	506,377	176,210	469,072
Total tax credits on personal amounts	85	450,360	1,736,449	359,730	1,398,128	336,000	1,295,685
Allowable charitable donations and government gifts	86	43,150	12,993	50,770	20,396	51,290	25,847
Eligible cultural and ecological gifts	87	0	0	130	66	120	98
Total tax credit on donations and gifts	88	41,730	3,189	49,520	5,109	50,110	6,641
Total federal non-refundable tax credits	89	450,360	1,739,639	359,730	1,403,237	336,000	1,302,327
Federal dividend tax credit	90	14,010	4,052	24,010	8,457	26,180	10,684
Minimum tax carryover	91	380	275	530	477	620	866
Basic federal tax	92	174,670	141,588	252,530	290,661	278,350	475,594
Federal foreign tax credit	93	4,960	249	9,640	451	11,810	641
Federal political contribution tax credit	94	200	18	390	46	460	55
Investment tax credit	95	50	29	60	49	50	45
Labour-sponsored funds tax credit (provincially registered)	96	2,920	574	4,790	1,170	7,850	2,111
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	181,360	169,418	255,410	303,030	279,160	478,989
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	74,400	103,091	59,760	48,155	19,190	22,375
Canada Training Credit (CTC)	102	5,970	1,738	6,180	1,848	6,020	1,837
Multigenerational home renovation tax credit (MHRTC)	103	10	26	10	38	20	57
Eligible educator school supply tax credit	104	150	18	190	22	250	29
Net provincial or territorial tax	105	50	13	40	16	40	14
Total tax payable	106	181,440	169,500	255,490	303,114	279,200	479,075



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

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	319,180	0	321,930	0	325,670	0
Number of non-taxable returns	2	32,280	0	19,490	0	12,830	0
Total number of returns	3	351,450	0	341,420	0	338,500	0
Employment income	4	225,010	7,865,823	241,410	9,658,191	250,280	11,258,324
Commissions (from employment)	5	5,240	30,703	5,310	36,384	5,210	44,839
Other employment income	6	24,180	97,462	26,140	104,734	27,990	109,280
Old age security (OAS) pension	7	122,810	1,063,393	97,960	845,630	87,820	756,588
CPP or QPP benefits	8	141,000	1,323,359	116,510	1,133,589	105,650	1,049,881
Other pensions and superannuation	9	113,470	1,992,205	95,010	2,089,098	87,920	2,253,825
Elected split-pension amount	10	40,630	504,094	21,680	286,753	20,360	284,238
Employment insurance and other benefits	11	59,850	533,981	60,560	551,430	56,540	520,123
Taxable amount of dividends from taxable Canadian corporations	12	32,880	165,033	32,520	199,138	33,430	207,552
Interest and other investment income	13	131,670	230,756	130,310	223,955	135,100	227,074
Net partnership income (limited or non-active partners only)	14	0	0	110	216	0	0
Net rental income	15	17,630	50,724	17,400	47,757	17,720	47,247
Taxable capital gains	16	22,510	73,669	22,240	81,825	23,020	86,300
RRSP income	17	19,710	118,962	21,090	126,830	22,780	133,886
Other income	18	40,190	172,686	39,320	173,786	38,600	170,922
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,610	19,080	3,080	17,451	2,740	15,819
Net business income	20	23,310	338,258	21,260	308,608	19,530	284,177
Net professional income	21	3,450	45,621	3,370	47,830	3,190	47,599
Net commission income	22	1,910	20,694	1,920	20,163	1,720	19,622
Net farming income	23	2,050	5,300	2,020	3,938	1,840	3,665
Net fishing income	24	40	483	40	599	40	549
Workers' compensation benefits	25	14,730	205,472	14,220	186,284	14,220	190,457
Social assistance payments	26	3,110	21,414	2,230	15,417	1,480	10,241
Net federal supplements	27	20,460	81,124	13,200	50,093	9,050	34,140
Total income assessed	28	351,450	14,966,509	341,420	16,216,196	338,500	17,762,715
Registered pension plan (RPP) deduction	29	63,310	99,256	82,910	160,851	98,580	229,658
RRSP/PRPP deduction	30	58,290	158,338	75,080	217,938	90,940	289,473
FHSA deduction	31	11,230	62,955	13,110	75,058	14,560	86,250
Deduction for elected split-pension amount	32	22,210	135,223	28,850	201,134	28,440	244,175
Annual union, professional, or like dues	33	82,410	42,480	97,420	59,416	108,170	74,646
Child care expenses	34	31,690	106,993	34,790	117,362	35,430	118,963
Business investment loss	35	40	955	60	1,397	40	1,603
Moving expenses	36	330	959	340	1,308	330	1,359
Support payments made	37	180	858	230	1,248	260	1,619
Carrying charges and interest expenses	38	10,670	23,124	11,580	28,634	11,730	28,650
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,620	28,442	20,070	26,784	18,430	25,141
Deduction for CPP or QPP enhanced contributions on employment income	40	213,680	71,059	230,940	88,722	240,280	104,768



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

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	20	101	20	78	20	102
Other employment expenses	43	6,160	15,475	8,460	20,339	11,390	28,299
Clergy residence deduction	44	180	1,419	170	1,577	150	1,497
Other deductions	45	22,050	25,700	22,620	26,504	21,130	26,941
Total deductions before adjustments	46	261,820	775,169	281,610	1,030,038	287,250	1,264,702
Social benefits repayment	47	0	0	0	0	0	0
Net income	48	351,400	14,193,365	341,380	15,188,409	338,460	16,500,246
Canadian Forces personnel and police deduction	49	0	0	10	35	30	244
Security options deductions	50	30	52	30	96	40	86
Other payments deduction	51	37,590	308,011	29,130	251,793	24,350	234,838
Non-capital losses of other years	52	510	2,819	450	2,633	370	2,780
Net capital losses of other years	53	4,540	5,569	4,670	6,183	4,900	6,212
Capital gains deduction	54	180	2,047	190	2,762	190	2,804
Northern residents deductions	55	1,470	5,838	1,430	5,732	1,390	5,503
Additional deductions	56	2,600	25,047	1,960	23,355	1,640	22,708
Farming/fishing losses of prior years	57	90	545	110	661	90	524
Total deductions from net income	58	45,550	350,027	36,930	293,368	32,140	275,785
Taxable income assessed	59	350,190	13,844,177	340,510	14,895,783	337,640	16,225,304
Basic personal amount	60	351,450	5,512,583	341,420	5,357,078	338,500	5,312,470
Age amount	61	125,700	1,104,271	100,890	855,208	90,700	718,733
Spouse or common-law partner amount	62	24,380	233,663	21,970	224,442	20,630	216,688
Canada caregiver amount	63	3,290	20,050	3,220	20,179	3,210	20,310
Amount for an eligible dependant	64	13,180	197,504	14,690	218,880	14,860	219,958
Family caregiver amount for children under 18 years of age	65	1,280	3,719	1,530	4,394	1,610	4,646
CPP or QPP contributions through employment	66	214,110	386,220	231,370	482,065	240,670	568,751
CPP or QPP contributions on self-employment and other earnings	67	21,470	21,163	19,950	19,890	18,270	18,641
Employment insurance premiums	68	213,250	100,466	230,080	123,689	238,590	144,099
PPIP premiums paid	69	217,680	38,128	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	230	1,380	280	1,656	370	2,202
Canada employment amount	73	237,190	324,174	253,220	347,605	261,440	360,191
Home accessibility expenses	74	560	2,112	550	2,020	520	2,084
Home buyers' amount	75	1,930	13,614	2,500	17,987	3,010	21,517
Digital news subscription expenses	76	2,830	616	2,850	606	3,300	693
Pension income amount	77	124,600	245,796	103,000	202,978	95,190	187,785
Disability amount	78	7,040	69,467	5,730	56,559	5,100	50,349
Disability amount transferred from a dependant	79	2,820	35,881	3,200	42,220	3,420	45,442
Interest paid on student loans	80	5,780	3,654	7,040	4,590	7,710	5,092



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

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	23,550	107,504	20,390	90,137	18,190	76,888
Tuition, education, and textbook amounts transferred from a child	82	2,510	4,473	3,210	5,552	3,940	6,574
Amounts transferred from spouse or common-law partner	83	18,000	128,597	14,480	94,034	11,520	75,235
Medical expenses	84	183,830	516,758	172,350	521,230	163,900	471,902
Total tax credits on personal amounts	85	351,450	1,361,200	341,420	1,311,402	338,500	1,288,142
Allowable charitable donations and government gifts	86	59,150	34,837	58,840	37,667	60,630	40,435
Eligible cultural and ecological gifts	87	130	124	0	0	130	231
Total tax credit on donations and gifts	88	57,990	9,068	57,780	9,890	59,590	10,670
Total federal non-refundable tax credits	89	351,450	1,370,268	341,420	1,321,292	338,500	1,298,812
Federal dividend tax credit	90	31,450	15,358	31,950	19,248	33,320	20,865
Minimum tax carryover	91	690	1,203	750	1,623	780	2,074
Basic federal tax	92	319,270	718,290	322,440	915,457	326,250	1,125,090
Federal foreign tax credit	93	14,510	912	14,990	1,176	15,690	1,382
Federal political contribution tax credit	94	710	85	690	84	820	109
Investment tax credit	95	60	67	80	89	60	90
Labour-sponsored funds tax credit (provincially registered)	96	11,750	3,419	17,100	5,451	23,300	8,337
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	319,160	717,002	321,920	910,234	325,660	1,115,717
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0
Canada workers benefit (CWB)	101	10,330	11,826	6,580	5,966	2,840	2,310
Canada Training Credit (CTC)	102	6,310	1,962	6,560	2,078	6,920	2,267
Multigenerational home renovation tax credit (MHRTC)	103	10	35	20	61	10	41
Eligible educator school supply tax credit	104	330	40	390	48	500	63
Net provincial or territorial tax	105	30	10	30	22	30	26
Total tax payable	106	319,180	717,075	321,930	910,323	325,670	1,115,795



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

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	328,770	0	531,180	0	423,470	0
Number of non-taxable returns	2	9,000	0	9,410	0	4,720	0
Total number of returns	3	337,780	0	540,590	0	428,190	0
Employment income	4	241,540	11,804,906	426,340	24,030,172	353,770	23,283,954
Commissions (from employment)	5	5,330	52,185	9,550	123,104	8,530	144,663
Other employment income	6	30,540	114,173	56,030	208,899	54,510	219,280
Old age security (OAS) pension	7	94,440	813,956	119,160	1,025,650	78,550	675,555
CPP or QPP benefits	8	113,970	1,143,753	146,180	1,529,526	97,460	1,057,190
Other pensions and superannuation	9	99,130	2,823,689	126,270	4,372,364	86,740	3,379,208
Elected split-pension amount	10	41,160	534,930	23,180	279,493	16,490	223,958
Employment insurance and other benefits	11	51,210	480,675	83,950	789,609	61,820	582,401
Taxable amount of dividends from taxable Canadian corporations	12	39,820	273,959	64,900	487,228	58,940	513,096
Interest and other investment income	13	147,410	259,681	245,290	439,976	208,250	398,229
Net partnership income (limited or non-active partners only)	14	120	-90	260	401	240	251
Net rental income	15	19,010	49,070	33,930	88,204	30,910	82,172
Taxable capital gains	16	27,460	105,096	45,460	205,300	41,080	220,606
RRSP income	17	24,880	157,782	41,860	248,623	36,760	231,224
Other income	18	42,780	196,871	68,440	302,520	56,710	265,495
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,320	12,831	3,280	18,928	2,100	12,316
Net business income	20	18,390	261,267	30,130	451,681	24,300	402,128
Net professional income	21	3,300	49,626	5,800	100,296	5,350	108,240
Net commission income	22	1,710	20,758	2,850	40,988	2,290	41,201
Net farming income	23	2,090	4,309	3,300	8,544	2,650	7,819
Net fishing income	24	40	792	90	2,516	70	2,518
Workers' compensation benefits	25	12,800	176,909	19,580	231,282	12,920	150,554
Social assistance payments	26	950	6,865	1,000	7,618	420	3,326
Net federal supplements	27	6,100	22,501	7,040	25,800	3,400	12,367
Total income assessed	28	337,780	19,372,098	540,590	35,029,302	428,190	32,027,018
Registered pension plan (RPP) deduction	29	102,540	272,454	201,730	668,265	184,800	769,239
RRSP/PRPP deduction	30	99,480	352,684	200,940	851,136	186,230	962,030
FHSA deduction	31	15,390	94,812	31,910	208,429	29,490	202,687
Deduction for elected split-pension amount	32	29,720	269,681	53,320	621,436	35,990	534,586
Annual union, professional, or like dues	33	108,680	81,504	206,100	177,811	179,670	180,584
Child care expenses	34	32,650	110,518	56,220	194,422	44,840	157,683
Business investment loss	35	40	816	80	2,199	90	2,006
Moving expenses	36	320	1,455	630	3,011	560	3,579
Support payments made	37	240	1,607	460	3,236	400	2,914
Carrying charges and interest expenses	38	14,170	33,717	24,110	69,215	21,870	68,768
Deduction for CPP or QPP contributions on self-employment and other earnings	39	17,300	23,889	28,950	43,001	19,480	37,978
Deduction for CPP or QPP enhanced contributions on employment income	40	230,960	110,806	410,640	231,197	342,060	246,884



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

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	18,420	1,414	0	0	0	0
Exploration and development expenses	42	20	89	90	478	80	441
Other employment expenses	43	13,180	30,034	28,910	70,527	29,150	77,036
Clergy residence deduction	44	130	1,368	270	3,256	180	2,446
Other deductions	45	19,240	24,858	30,620	46,930	22,060	40,063
Total deductions before adjustments	46	280,480	1,411,779	487,600	3,197,163	394,900	3,291,340
Social benefits repayment	47	0	0	0	0	110	10
Net income	48	337,750	17,960,693	540,540	31,833,570	428,150	28,736,383
Canadian Forces personnel and police deduction	49	50	494	250	3,481	590	14,373
Security options deductions	50	60	126	120	255	150	260
Other payments deduction	51	19,590	206,275	27,330	264,701	16,620	166,247
Non-capital losses of other years	52	320	2,661	530	4,746	360	3,068
Net capital losses of other years	53	5,790	8,198	10,050	15,000	9,120	15,382
Capital gains deduction	54	200	3,532	400	8,912	450	12,454
Northern residents deductions	55	1,330	5,303	2,380	10,117	2,050	8,894
Additional deductions	56	1,540	20,665	1,990	27,130	1,440	19,973
Farming/fishing losses of prior years	57	90	556	170	1,281	120	704
Total deductions from net income	58	28,250	248,012	42,120	335,755	30,110	241,549
Taxable income assessed	59	337,160	17,713,492	540,200	31,498,707	428,020	28,495,424
Basic personal amount	60	337,770	5,301,996	540,590	8,485,689	428,190	6,721,896
Age amount	61	97,780	714,229	124,310	818,129	82,880	442,798
Spouse or common-law partner amount	62	18,220	192,006	30,870	327,482	23,600	251,920
Canada caregiver amount	63	2,980	19,661	4,700	31,862	3,370	23,276
Amount for an eligible dependant	64	13,660	201,171	22,820	335,550	18,470	270,461
Family caregiver amount for children under 18 years of age	65	1,620	4,675	2,990	8,587	2,680	7,781
CPP or QPP contributions through employment	66	231,340	600,980	411,160	1,226,524	342,490	1,109,660
CPP or QPP contributions on self-employment and other earnings	67	17,150	17,679	28,000	31,470	16,220	25,728
Employment insurance premiums	68	229,870	151,469	406,120	300,225	335,890	261,129
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	18,520	1,821	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	390	2,364	880	5,268	910	5,436
Canada employment amount	73	252,840	347,484	440,750	613,098	363,730	508,821
Home accessibility expenses	74	530	2,174	890	4,145	620	3,175
Home buyers' amount	75	3,320	24,199	6,910	50,758	6,900	51,616
Digital news subscription expenses	76	4,170	856	6,960	1,417	6,070	1,256
Pension income amount	77	110,900	219,505	138,630	273,516	94,840	186,905
Disability amount	78	4,830	47,699	6,430	63,420	4,550	44,890
Disability amount transferred from a dependant	79	3,310	44,269	5,950	81,469	5,100	71,841
Interest paid on student loans	80	7,780	5,317	15,160	10,898	13,650	10,399



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

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	16,410	66,592	28,230	107,445	21,630	70,228
Tuition, education, and textbook amounts transferred from a child	82	4,230	7,208	8,710	15,552	8,810	15,346
Amounts transferred from spouse or common-law partner	83	8,890	58,778	13,690	88,067	9,200	54,719
Medical expenses	84	160,110	553,484	221,800	678,963	150,430	473,869
Total tax credits on personal amounts	85	337,780	1,296,573	540,590	2,052,184	428,190	1,609,647
Allowable charitable donations and government gifts	86	64,290	43,228	112,610	81,436	95,540	70,639
Eligible cultural and ecological gifts	87	110	97	230	453	170	296
Total tax credit on donations and gifts	88	63,320	11,360	110,870	21,633	94,190	18,776
Total federal non-refundable tax credits	89	337,780	1,307,933	540,590	2,073,817	428,190	1,628,423
Federal dividend tax credit	90	39,880	28,023	65,460	51,397	59,640	55,111
Minimum tax carryover	91	810	2,437	1,420	5,452	1,400	6,506
Basic federal tax	92	329,260	1,342,221	531,930	2,727,545	424,030	2,856,169
Federal foreign tax credit	93	19,230	1,678	31,910	3,886	29,060	4,699
Federal political contribution tax credit	94	980	130	1,610	225	1,420	218
Investment tax credit	95	60	95	120	228	130	256
Labour-sponsored funds tax credit (provincially registered)	96	25,490	9,973	54,200	23,680	49,900	23,956
Alternative minimum tax payable	97	0	0	0	0	0	0
Net federal tax	98	328,770	1,330,622	531,170	2,699,795	423,460	2,827,236
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	110	10
Canada workers benefit (CWB)	101	1,050	1,210	950	1,302	390	676
Canada Training Credit (CTC)	102	6,990	2,295	13,740	4,582	12,450	4,201
Multigenerational home renovation tax credit (MHRTC)	103	20	66	30	116	30	134
Eligible educator school supply tax credit	104	580	71	1,370	177	1,550	205
Net provincial or territorial tax	105	30	27	60	77	60	83
Total tax payable	106	328,770	1,330,709	531,180	2,699,974	423,470	2,827,404



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

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	339,030	0	278,040	0	663,650	0
Number of non-taxable returns	2	3,010	0	1,890	0	4,000	0
Total number of returns	3	342,040	0	279,930	0	667,650	0
Employment income	4	289,860	21,795,171	237,270	20,084,665	593,060	62,993,080
Commissions (from employment)	5	7,290	166,681	6,120	172,728	18,580	769,617
Other employment income	6	51,860	195,251	45,220	152,753	105,370	394,099
Old age security (OAS) pension	7	54,510	469,697	44,340	384,534	68,490	596,686
CPP or QPP benefits	8	67,510	752,754	53,320	605,760	89,250	1,055,670
Other pensions and superannuation	9	63,100	2,661,470	51,280	2,265,688	92,360	4,702,053
Elected split-pension amount	10	13,600	208,613	16,230	288,231	21,810	309,620
Employment insurance and other benefits	11	46,440	408,543	33,560	273,845	57,070	461,928
Taxable amount of dividends from taxable Canadian corporations	12	53,960	583,486	50,490	620,817	143,720	2,319,144
Interest and other investment income	13	176,930	364,777	154,110	361,344	377,150	1,080,817
Net partnership income (limited or non-active partners only)	14	0	0	280	414	1,010	5,042
Net rental income	15	27,760	73,005	25,620	70,540	74,340	262,079
Taxable capital gains	16	37,780	236,293	36,220	267,173	105,680	1,080,374
RRSP income	17	31,320	218,020	26,150	198,338	60,890	557,287
Other income	18	48,100	251,224	42,250	233,240	114,080	908,211
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,230	7,276	800	5,157	1,490	11,152
Net business income	20	19,170	340,943	15,430	298,789	38,270	989,722
Net professional income	21	4,780	112,674	4,450	111,631	13,760	513,310
Net commission income	22	1,820	38,093	1,520	39,427	3,910	152,796
Net farming income	23	2,250	6,396	1,910	3,184	4,660	16,030
Net fishing income	24	50	2,044	50	2,255	150	8,723
Workers' compensation benefits	25	8,620	96,562	5,950	64,837	9,390	109,728
Social assistance payments	26	220	1,452	120	891	180	1,423
Net federal supplements	27	2,020	7,461	1,300	5,272	2,420	9,365
Total income assessed	28	342,040	29,005,855	279,930	26,518,222	667,650	79,334,835
Registered pension plan (RPP) deduction	29	164,820	837,798	144,610	863,056	377,670	2,917,992
RRSP/PRPP deduction	30	165,090	992,436	144,780	982,180	408,490	3,881,698
FHSA deduction	31	23,200	164,260	16,370	119,172	31,420	238,752
Deduction for elected split-pension amount	32	25,080	410,459	19,520	312,023	43,860	826,420
Annual union, professional, or like dues	33	153,880	176,624	132,000	168,513	324,660	450,242
Child care expenses	34	35,990	126,151	28,290	94,064	57,510	187,250
Business investment loss	35	80	1,445	80	1,969	290	8,665
Moving expenses	36	480	3,422	360	2,971	1,040	13,894
Support payments made	37	430	3,523	360	2,897	1,450	16,246
Carrying charges and interest expenses	38	20,350	70,208	20,510	75,571	58,380	287,276
Deduction for CPP or QPP contributions on self-employment and other earnings	39	11,540	29,104	8,200	23,191	20,120	66,843
Deduction for CPP or QPP enhanced contributions on employment income	40	281,110	216,748	230,330	181,637	580,140	466,148



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

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	90	611	120	839	550	6,089
Other employment expenses	43	26,330	71,134	22,580	61,608	65,530	171,798
Clergy residence deduction	44	170	2,770	110	1,853	240	4,916
Other deductions	45	15,590	35,888	11,320	30,805	22,370	125,511
Total deductions before adjustments	46	319,170	3,144,750	262,430	2,924,228	646,580	9,674,920
Social benefits repayment	47	6,960	5,002	30,390	24,546	73,360	187,176
Net income	48	342,020	25,856,495	279,900	23,570,222	667,600	69,475,294
Canadian Forces personnel and police deduction	49	770	18,284	360	9,313	480	14,531
Security options deductions	50	170	287	160	523	630	2,924
Other payments deduction	51	10,790	105,475	7,330	70,992	11,800	120,190
Non-capital losses of other years	52	260	2,979	240	2,974	450	7,787
Net capital losses of other years	53	8,470	16,100	8,280	16,847	24,870	61,926
Capital gains deduction	54	470	14,615	550	19,812	1,820	82,313
Northern residents deductions	55	1,760	8,052	1,460	7,165	4,830	27,611
Additional deductions	56	1,150	21,236	1,070	20,380	2,110	56,149
Farming/fishing losses of prior years	57	120	497	100	720	230	1,561
Total deductions from net income	58	23,260	187,651	18,960	148,983	45,880	375,858
Taxable income assessed	59	341,930	25,669,673	279,820	23,421,791	667,410	69,101,188
Basic personal amount	60	342,040	5,369,665	279,930	4,394,992	667,640	10,481,655
Age amount	61	58,320	233,006	47,810	125,702	42,890	95,251
Spouse or common-law partner amount	62	19,220	205,905	15,090	163,019	38,550	422,437
Canada caregiver amount	63	2,560	17,713	1,970	13,804	5,360	38,114
Amount for an eligible dependant	64	15,010	218,851	12,610	183,508	31,590	454,474
Family caregiver amount for children under 18 years of age	65	2,310	6,665	2,110	6,084	5,530	15,748
CPP or QPP contributions through employment	66	281,400	932,637	230,560	773,589	580,570	1,971,391
CPP or QPP contributions on self-employment and other earnings	67	10,260	19,706	7,510	15,749	18,800	45,450
Employment insurance premiums	68	274,780	217,847	224,120	179,711	555,370	451,015
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	10,810	3,464	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	760	4,536	680	4,080	1,450	8,724
Canada employment amount	73	296,880	416,655	242,430	340,770	603,170	852,151
Home accessibility expenses	74	430	2,267	340	2,016	650	4,311
Home buyers' amount	75	5,710	43,895	4,160	32,901	8,430	68,734
Digital news subscription expenses	76	5,250	1,098	4,880	1,014	13,650	2,815
Pension income amount	77	69,230	136,154	56,550	111,515	106,380	209,302
Disability amount	78	3,330	32,895	2,570	25,396	4,780	47,150
Disability amount transferred from a dependant	79	4,170	60,151	3,650	52,683	9,630	138,050
Interest paid on student loans	80	11,200	8,409	8,190	5,892	16,420	12,263



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

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	15,850	45,186	11,830	27,582	27,210	54,536
Tuition, education, and textbook amounts transferred from a child	82	8,810	16,057	9,070	17,005	36,370	74,466
Amounts transferred from spouse or common-law partner	83	7,080	40,914	5,050	27,651	11,850	63,287
Medical expenses	84	105,200	347,920	78,840	283,465	152,330	555,086
Total tax credits on personal amounts	85	342,040	1,273,257	279,930	1,033,249	667,650	2,449,638
Allowable charitable donations and government gifts	86	81,770	63,659	72,820	59,442	215,200	188,444
Eligible cultural and ecological gifts	87	130	273	120	366	290	1,501
Total tax credit on donations and gifts	88	80,720	16,997	72,140	15,941	213,620	50,807
Total federal non-refundable tax credits	89	342,040	1,290,254	279,930	1,049,190	667,650	2,500,445
Federal dividend tax credit	90	54,610	62,874	51,090	67,998	145,310	256,371
Minimum tax carryover	91	1,340	7,102	1,410	8,021	4,540	29,966
Basic federal tax	92	339,430	2,859,977	278,170	2,821,394	664,030	9,454,864
Federal foreign tax credit	93	26,800	5,013	26,230	6,479	75,300	26,625
Federal political contribution tax credit	94	1,270	205	1,190	191	3,150	594
Investment tax credit	95	120	299	110	266	580	2,026
Labour-sponsored funds tax credit (provincially registered)	96	45,010	22,791	40,690	21,293	106,370	59,503
Alternative minimum tax payable	97	0	0	0	0	50	359
Net federal tax	98	339,000	2,831,839	277,810	2,793,310	662,950	9,366,508
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	6,960	5,002	30,390	24,546	73,360	187,176
Canada workers benefit (CWB)	101	220	357	140	233	220	410
Canada Training Credit (CTC)	102	9,940	3,403	7,870	2,727	19,320	6,981
Multigenerational home renovation tax credit (MHRTC)	103	20	109	20	88	60	304
Eligible educator school supply tax credit	104	1,430	192	1,640	214	3,770	499
Net provincial or territorial tax	105	70	142	70	182	270	951
Total tax payable	106	339,030	2,837,048	278,040	2,818,076	663,650	9,554,735



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

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	237,980	0	103,740	0
Number of non-taxable returns	2	1,820	0	590	0
Total number of returns	3	239,790	0	104,340	0
Employment income	4	203,390	30,934,260	76,690	22,716,299
Commissions (from employment)	5	12,370	927,009	7,310	2,043,423
Other employment income	6	36,570	224,687	13,290	272,502
Old age security (OAS) pension	7	26,380	231,631	17,730	153,136
CPP or QPP benefits	8	35,180	434,353	23,230	295,350
Other pensions and superannuation	9	36,520	2,280,002	20,860	2,319,635
Elected split-pension amount	10	8,220	115,310	3,680	57,714
Employment insurance and other benefits	11	12,150	105,978	2,760	29,182
Taxable amount of dividends from taxable Canadian corporations	12	88,710	2,846,339	64,130	9,084,913
Interest and other investment income	13	147,370	914,274	76,840	2,031,991
Net partnership income (limited or non-active partners only)	14	1,260	9,974	3,200	41,422
Net rental income	15	35,790	236,655	18,350	593,484
Taxable capital gains	16	67,360	1,499,349	52,040	7,887,241
RRSP income	17	19,330	401,138	7,090	660,968
Other income	18	61,810	1,065,691	44,290	2,497,158
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	350	3,300	130	2,615
Net business income	20	15,010	781,076	6,770	808,044
Net professional income	21	10,110	942,961	10,450	3,109,955
Net commission income	22	1,930	163,694	1,010	237,918
Net farming income	23	2,100	13,585	1,500	20,693
Net fishing income	24	110	12,872	0	0
Workers' compensation benefits	25	1,600	32,514	260	10,249
Social assistance payments	26	0	0	0	0
Net federal supplements	27	1,270	4,823	830	3,316
Total income assessed	28	239,790	44,204,494	104,340	54,912,724
Registered pension plan (RPP) deduction	29	99,010	1,020,183	21,900	260,433
RRSP/PRPP deduction	30	164,640	3,224,269	66,200	2,936,016
FHSA deduction	31	7,920	64,655	2,200	19,218
Deduction for elected split-pension amount	32	16,480	401,511	8,130	215,673
Annual union, professional, or like dues	33	75,400	113,346	16,840	27,291
Child care expenses	34	13,200	49,239	3,740	17,654
Business investment loss	35	170	8,819	90	10,269
Moving expenses	36	430	7,193	190	4,539
Support payments made	37	940	19,244	1,040	68,379
Carrying charges and interest expenses	38	40,960	303,662	37,710	729,270
Deduction for CPP or QPP contributions on self-employment and other earnings	39	12,310	49,432	10,380	45,990
Deduction for CPP or QPP enhanced contributions on employment income	40	197,820	159,232	71,320	56,183



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

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	920	16,903	3,180	271,623
Other employment expenses	43	27,040	106,331	11,020	107,527
Clergy residence deduction	44	70	1,742	10	693
Other deductions	45	8,190	177,157	5,450	661,595
Total deductions before adjustments	46	231,500	5,726,671	98,770	5,435,831
Social benefits repayment	47	28,230	195,949	17,010	144,061
Net income	48	239,750	38,286,490	104,310	49,342,361
Canadian Forces personnel and police deduction	49	70	2,888	10	599
Security options deductions	50	820	8,878	1,870	338,225
Other payments deduction	51	2,330	36,005	540	13,301
Non-capital losses of other years	52	210	6,954	180	18,800
Net capital losses of other years	53	17,100	70,718	14,100	156,186
Capital gains deduction	54	2,490	217,911	6,360	1,985,048
Northern residents deductions	55	2,400	17,910	370	2,220
Additional deductions	56	1,380	67,258	780	61,356
Farming/fishing losses of prior years	57	110	1,469	0	0
Total deductions from net income	58	25,970	431,089	22,560	2,603,567
Taxable income assessed	59	239,610	37,856,987	104,230	46,740,283
Basic personal amount	60	239,790	3,727,054	104,340	1,490,571
Age amount	61	2,950	12,370	1,390	7,525
Spouse or common-law partner amount	62	16,260	180,185	7,890	83,652
Canada caregiver amount	63	2,140	15,423	930	7,028
Amount for an eligible dependant	64	8,790	124,759	2,530	32,881
Family caregiver amount for children under 18 years of age	65	1,840	5,242	720	2,022
CPP or QPP contributions through employment	66	198,090	671,151	71,620	237,615
CPP or QPP contributions on self-employment and other earnings	67	11,800	33,563	10,180	31,230
Employment insurance premiums	68	178,740	144,680	56,560	44,035
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	440	2,616	50	312
Canada employment amount	73	207,680	293,039	79,090	110,828
Home accessibility expenses	74	200	1,731	90	773
Home buyers' amount	75	2,070	17,452	630	5,370
Digital news subscription expenses	76	6,980	1,539	3,890	963
Pension income amount	77	41,810	82,190	22,820	44,765
Disability amount	78	1,740	17,169	940	9,291
Disability amount transferred from a dependant	79	3,390	46,916	1,310	17,012
Interest paid on student loans	80	4,110	3,232	1,680	1,513



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

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	6,660	17,868	1,870	7,756
Tuition, education, and textbook amounts transferred from a child	82	18,920	49,048	10,640	36,193
Amounts transferred from spouse or common-law partner	83	4,740	26,505	2,260	13,142
Medical expenses	84	51,610	232,581	28,600	204,091
Total tax credits on personal amounts	85	239,790	870,031	104,340	363,757
Allowable charitable donations and government gifts	86	101,690	149,702	56,630	582,987
Eligible cultural and ecological gifts	87	120	2,304	70	11,813
Total tax credit on donations and gifts	88	101,340	41,825	56,560	192,104
Total federal non-refundable tax credits	89	239,790	911,857	104,340	555,861
Federal dividend tax credit	90	88,950	322,663	59,440	1,062,423
Minimum tax carryover	91	3,480	27,707	1,490	12,645
Basic federal tax	92	238,010	6,451,014	103,630	11,581,197
Federal foreign tax credit	93	49,640	37,712	40,720	135,717
Federal political contribution tax credit	94	1,810	448	1,420	506
Investment tax credit	95	870	4,932	2,730	59,759
Labour-sponsored funds tax credit (provincially registered)	96	28,410	17,248	5,330	3,339
Alternative minimum tax payable	97	570	2,716	7,220	259,946
Net federal tax	98	237,580	6,390,838	103,560	11,382,006
CPP contributions on self-employment	99	0	0	0	0
Social Benefits repayment	100	28,230	195,949	17,010	144,061
Canada workers benefit (CWB)	101	70	153	30	80
Canada Training Credit (CTC)	102	4,420	1,655	640	209
Multigenerational home renovation tax credit (MHRTC)	103	20	83	0	0
Eligible educator school supply tax credit	104	140	24	10	2
Net provincial or territorial tax	105	440	3,556	1,680	109,814
Total tax payable	106	237,980	6,590,383	103,740	11,635,884

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.