



Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Number of taxable returns	1	11,624,290	0	10,945,540	0	22,569,830	0
Number of non-taxable returns	2	3,777,710	0	5,216,610	0	8,994,320	0
Total number of returns	3	15,402,000	0	16,162,150	0	31,564,160	0
Employment income	4	9,957,370	733,644,507	9,496,360	513,593,333	19,453,720	1,247,237,840
Commissions (from employment)	5	323,730	18,777,689	252,200	6,169,068	575,930	24,946,756
Other employment income	6	1,384,730	9,607,506	1,020,520	6,260,783	2,405,240	15,868,289
Old age security (OAS) pension	7	3,358,130	27,776,200	3,972,680	32,854,466	7,330,810	60,630,666
CPP or QPP benefits	8	3,955,340	38,888,311	4,627,500	39,258,823	8,582,840	78,147,134
Other pensions and superannuation	9	2,524,950	78,828,683	2,835,950	69,340,841	5,360,890	148,169,523
Elected split-pension amount	10	436,340	4,233,600	1,056,630	15,509,695	1,492,970	19,743,296
Employment insurance and other benefits	11	1,318,710	10,972,934	1,362,920	13,248,753	2,681,630	24,221,687
Taxable amount of dividends from taxable Canadian corporations	12	2,261,860	77,186,127	2,116,960	41,842,024	4,378,820	119,028,151
Interest and other investment income	13	4,346,580	22,795,074	4,874,420	23,517,967	9,221,010	46,313,041
Net partnership income (limited or non-active partners only)	14	31,510	312,294	21,180	92,119	52,690	404,413
Net rental income	15	1,004,880	3,415,854	957,520	3,282,308	1,962,400	6,698,161
Taxable capital gains	16	1,587,470	37,294,003	1,571,990	26,320,166	3,159,460	63,614,169
RRSP income	17	918,750	10,908,106	854,500	9,750,715	1,773,240	20,658,821
Other income	18	2,163,180	19,349,001	2,204,690	16,463,096	4,367,870	35,812,097
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	91,600	420,933	139,520	657,071	231,110	1,078,004
Net business income	20	1,340,520	21,542,975	1,052,500	15,017,893	2,393,020	36,560,869
Net professional income	21	208,310	11,318,112	240,770	9,598,409	449,090	20,916,522
Net commission income	22	155,860	2,975,375	137,820	1,774,580	293,680	4,749,955
Net farming income	23	189,270	1,241,206	106,070	522,614	295,350	1,763,820
Net fishing income	24	18,680	703,395	5,340	127,199	24,020	830,594
Workers' compensation benefits	25	339,630	4,727,131	253,850	2,816,230	593,480	7,543,361
Social assistance payments	26	952,040	8,656,844	1,036,520	9,177,502	1,988,560	17,834,346
Net federal supplements	27	1,218,820	7,651,018	1,685,360	11,771,891	2,904,180	19,422,909
Total income assessed	28	14,887,440	1,153,320,323	15,277,520	870,285,290	30,164,960	2,023,605,613
Registered pension plan (RPP) deduction	29	2,627,110	15,528,173	3,344,830	17,399,708	5,971,950	32,927,882
RRSP/PRPP deduction	30	3,441,050	35,524,955	3,029,820	23,720,420	6,470,880	59,245,375
FHSA deduction	31	463,360	3,061,221	371,000	2,345,537	834,360	5,406,758
Deduction for elected split-pension amount	32	1,057,450	15,533,810	437,020	4,224,686	1,494,460	19,758,497
Annual union, professional, or like dues	33	2,997,730	3,106,714	3,418,250	3,027,943	6,415,980	6,134,657
Child care expenses	34	406,960	1,684,165	1,025,180	4,146,630	1,432,130	5,830,796
Business investment loss	35	3,910	136,580	2,140	60,677	6,060	197,257
Moving expenses	36	47,730	257,582	38,410	171,562	86,140	429,144



Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Support payments made	37	48,110	1,086,395	3,250	37,554	51,360	1,123,949
Carrying charges and interest expenses	38	1,140,200	6,490,583	1,115,860	5,327,415	2,256,060	11,817,999
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,112,190	1,431,934	946,410	1,155,748	2,058,600	2,587,682
Deduction for CPP or QPP enhanced contributions on employment income	40	9,139,500	5,030,379	8,658,380	4,067,058	17,797,890	9,097,437
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	246,120	20,592	236,010	19,075	482,130	39,667
Exploration and development expenses	42	18,920	676,690	7,840	123,590	26,760	800,280
Other employment expenses	43	826,770	3,563,176	654,470	1,668,270	1,481,240	5,231,446
Clergy residence deduction	44	20,570	368,349	5,960	87,854	26,530	456,203
Other deductions	45	612,430	2,012,703	627,280	2,808,731	1,239,700	4,821,434
Total deductions before adjustments	46	11,574,460	95,519,827	10,688,680	70,403,771	22,263,140	165,923,598
Social benefits repayment	47	508,380	2,037,793	351,450	1,537,420	859,820	3,575,213
Net income	48	14,837,160	1,056,747,487	15,212,560	799,068,323	30,049,720	1,855,815,809
Canadian Forces personnel and police deduction	49	10,010	229,676	1,710	31,313	11,720	260,989
Security options deductions	50	25,980	2,778,461	10,280	503,437	36,260	3,281,898
Other payments deduction	51	2,226,390	21,025,732	2,617,400	23,755,307	4,843,790	44,781,038
Non-capital losses of other years	52	19,940	316,837	24,070	181,918	44,010	498,755
Net capital losses of other years	53	410,130	2,021,461	335,900	1,232,428	746,040	3,253,889
Capital gains deduction	54	35,700	5,636,189	24,610	3,837,006	60,310	9,473,195
Northern residents deductions	55	161,200	755,131	116,150	500,167	277,350	1,255,298
Additional deductions	56	79,450	855,093	98,940	1,020,423	178,390	1,875,516
Farming/fishing losses of prior years	57	7,360	106,801	3,290	31,528	10,650	138,329
Total deductions from net income	58	2,896,140	33,927,489	3,152,280	31,169,335	6,048,420	65,096,824
Taxable income assessed	59	14,424,500	1,022,964,953	14,785,630	768,101,638	29,210,140	1,791,066,590
Basic personal amount	60	15,379,720	238,722,388	16,146,010	251,352,302	31,525,730	490,074,690
Age amount	61	3,297,930	24,715,796	3,970,200	30,753,322	7,268,130	55,469,117
Spouse or common-law partner amount	62	1,736,430	19,301,708	645,950	6,806,161	2,382,380	26,107,868
Canada caregiver amount	63	183,710	1,216,997	160,960	1,031,487	344,670	2,248,484
Amount for an eligible dependant	64	181,750	2,671,917	820,470	12,298,506	1,002,220	14,970,423
Family caregiver amount for children under 18 years of age	65	91,500	268,645	96,480	283,676	187,990	552,322
CPP or QPP contributions through employment	66	9,258,360	21,905,567	8,821,150	18,332,386	18,079,510	40,237,953



Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
CPP or QPP contributions on self-employment and other earnings	67	1,077,040	1,006,384	907,640	813,337	1,984,680	1,819,722
Employment insurance premiums	68	9,045,580	6,657,182	8,805,950	5,776,805	17,851,530	12,433,988
PPIP premiums paid	69	2,186,570	605,578	2,066,940	491,225	4,253,500	1,096,803
PPIP premiums payable on employment income	70	74,430	20,979	60,550	15,658	134,980	36,638
PPIP premiums payable on self-employment income	71	247,170	26,507	236,870	24,551	484,040	51,058
Volunteer firefighters' amount/search and rescue volunteers' amount	72	45,320	271,901	7,650	45,900	52,970	317,801
Canada employment amount	73	10,386,210	14,367,504	9,764,510	13,566,838	20,150,720	27,934,342
Home accessibility expenses	74	17,100	109,350	16,350	102,945	33,450	212,295
Home buyers' amount	75	115,860	959,783	88,040	681,977	203,900	1,641,760
Digital news subscription expenses	76	260,130	70,048	185,080	48,227	445,210	118,275
Pension income amount	77	2,717,420	5,240,822	3,307,320	6,352,847	6,024,730	11,593,669
Disability amount	78	575,610	5,696,534	622,200	6,146,867	1,197,810	11,843,401
Disability amount transferred from a dependant	79	189,190	2,632,929	213,140	2,946,128	402,330	5,579,058
Interest paid on student loans	80	115,840	70,714	206,750	114,883	322,590	185,597
Tuition, education, and textbook amounts	81	893,970	6,588,228	1,130,050	7,277,368	2,024,020	13,865,596
Tuition, education, and textbook amounts transferred from a child	82	280,480	1,200,308	223,720	908,930	504,200	2,109,238
Amounts transferred from spouse or common-law partner	83	861,690	6,159,220	635,910	4,506,091	1,497,600	10,665,312
Medical expenses	84	2,347,390	8,409,836	3,480,630	11,924,234	5,828,020	20,334,070
Total tax credits on personal amounts	85	15,387,230	55,335,672	16,150,170	57,392,122	31,537,400	112,727,794
Allowable charitable donations and government gifts	86	2,579,840	8,172,165	2,542,230	5,108,910	5,122,070	13,281,075
Eligible cultural and ecological gifts	87	3,160	66,951	3,080	21,398	6,230	88,349
Total tax credit on donations and gifts	88	2,562,580	2,468,142	2,525,120	1,482,067	5,087,700	3,950,208
Total federal non-refundable tax credits	89	15,387,420	57,803,814	16,150,280	58,874,188	31,537,700	116,678,002
Federal dividend tax credit	90	2,099,200	8,579,648	1,901,040	4,768,766	4,000,240	13,348,414
Minimum tax carryover	91	54,440	269,468	43,120	203,951	97,560	473,419
Basic federal tax	92	10,485,840	140,984,559	9,767,420	83,664,001	20,253,260	224,648,560
Federal foreign tax credit	93	1,045,360	1,574,555	1,045,800	786,880	2,091,160	2,361,435
Federal political contribution tax credit	94	95,030	21,794	58,310	11,809	153,340	33,602
Investment tax credit	95	13,150	131,884	4,520	26,623	17,670	158,507
Labour-sponsored funds tax credit (provincially registered)	96	229,600	118,227	208,530	93,621	438,120	211,848



Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Alternative minimum tax payable	97	22,010	1,012,352	15,650	498,479	37,660	1,510,831
Net federal tax	98	10,906,900	139,810,339	10,174,270	83,325,294	21,081,160	223,135,633
CPP contributions on self-employment	99	836,600	1,910,273	685,170	1,457,161	1,521,780	3,367,434
Social Benefits repayment	100	508,380	2,037,793	351,450	1,537,420	859,820	3,575,213
Canada workers benefit (CWB)	101	1,527,800	2,226,700	1,384,810	1,966,601	2,912,610	4,193,302
Canada Training Credit (CTC)	102	254,030	98,936	389,880	150,469	643,900	249,406
Multigenerational home renovation tax credit (MHRTC)	103	1,360	4,661	1,100	3,454	2,460	8,115
Eligible educator school supply tax credit	104	18,070	2,528	78,760	11,201	96,830	13,729
Net provincial or territorial tax	105	8,389,580	63,612,150	7,858,370	37,515,366	16,247,950	101,127,516
Total tax payable	106	11,624,290	207,380,525	10,945,540	123,849,538	22,569,830	331,230,063

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)
Number of taxable returns	1	124,740	0	82,090	0	702,510	0	561,830	0
Number of non-taxable returns	2	432,240	0	460,310	0	524,630	0	591,760	0
Total number of returns	3	556,990	0	542,400	0	1,227,140	0	1,153,590	0
Employment income	4	433,480	5,592,698	431,440	4,317,287	1,009,200	31,238,000	959,410	23,630,612
Commissions (from employment)	5	4,740	16,113	9,210	10,859	28,690	315,681	32,330	153,937
Other employment income	6	9,920	33,696	9,830	29,250	57,260	289,116	43,870	227,861
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	21,150	68,068	20,730	67,425	9,860	33,336	14,610	50,178
Other pensions and superannuation	9	730	6,245	720	5,504	680	3,358	910	4,699
Elected split-pension amount	10	0	0	0	0	0	0	20	82
Employment insurance and other benefits	11	11,890	64,457	4,510	22,089	105,870	736,928	67,480	490,591
Taxable amount of dividends from taxable Canadian corporations	12	13,180	99,409	11,480	91,595	43,950	265,747	30,880	142,915
Interest and other investment income	13	59,280	67,687	62,430	65,219	182,380	170,906	185,440	172,440
Net partnership income (limited or non-active partners only)	14	40	84	30	-4	120	221	90	48
Net rental income	15	480	1,495	340	1,466	8,390	8,263	5,610	11,422
Taxable capital gains	16	14,220	259,197	11,020	266,339	48,930	245,674	27,280	181,096
RRSP income	17	630	3,307	300	3,365	7,960	24,067	4,010	9,702
Other income	18	112,300	799,811	120,430	839,633	166,920	870,759	160,480	901,325
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	9,990	26,839	12,980	38,918	28,140	99,072	39,850	150,946
Net business income	20	19,970	140,595	15,460	83,992	91,710	684,732	53,250	394,169
Net professional income	21	2,720	13,753	2,930	11,263	10,550	84,743	12,040	83,159
Net commission income	22	1,920	9,436	1,320	5,140	13,410	75,101	6,960	38,936
Net farming income	23	1,780	20,132	1,190	14,127	4,810	46,893	2,930	29,740
Net fishing income	24	460	7,966	100	1,412	920	29,222	240	4,161
Workers' compensation benefits	25	2,760	6,779	1,860	4,610	12,710	52,844	11,790	49,725
Social assistance payments	26	13,630	127,953	12,200	104,933	62,230	655,278	55,660	588,223
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	498,090	7,366,631	487,000	5,984,974	1,127,460	35,934,515	1,055,680	27,318,638
Registered pension plan (RPP) deduction	29	20,510	16,958	17,420	9,487	118,410	268,216	141,010	274,103
RRSP/PRPP deduction	30	6,940	14,668	3,180	6,414	85,740	331,981	58,480	171,019
FHSA deduction	31	7,870	38,047	4,510	20,061	73,850	436,848	55,120	300,449
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	79,290	22,174	66,940	14,322	227,330	129,595	241,210	106,807
Child care expenses	34	20	47	170	349	1,020	3,357	8,240	24,329
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	1,250	1,118	1,580	1,455	9,530	12,566	8,930	10,598
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	4,530	4,696	3,980	4,000	17,340	15,826	14,510	13,029
Deduction for CPP or QPP contributions on self-employment and other earnings	39	13,490	5,213	9,870	2,674	91,440	49,301	59,540	30,094
Deduction for CPP or QPP enhanced contributions on employment income	40	222,380	29,510	215,300	19,164	939,530	273,399	883,600	202,401

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	5,300	122	4,680	83	16,730	630	14,070	451
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	3,600	6,993	910	892	29,240	90,511	16,270	28,868
Clergy residence deduction	44	50	34	30	36	260	1,317	210	839
Other deductions	45	2,480	6,127	1,930	4,425	32,990	42,947	32,490	35,362
Total deductions before adjustments	46	269,240	145,769	253,700	83,431	991,100	1,657,119	924,190	1,198,819
Social benefits repayment	47	50	92	0	0	3,900	6,332	0	0
Net income	48	497,610	7,222,940	486,570	5,903,247	1,125,110	34,291,748	1,053,720	26,131,417
Canadian Forces personnel and police deduction	49	0	0	20	53	1,230	22,019	180	3,089
Security options deductions	50	0	0	0	0	180	606	0	0
Other payments deduction	51	16,360	134,743	14,040	109,552	74,560	708,123	67,160	637,950
Non-capital losses of other years	52	30	46	30	99	350	1,453	270	595
Net capital losses of other years	53	450	570	300	640	7,150	6,253	2,660	3,374
Capital gains deduction	54	540	143,527	580	157,545	490	90,542	430	79,295
Northern residents deductions	55	2,630	6,672	1,920	4,259	10,030	35,668	7,260	22,276
Additional deductions	56	280	1,103	290	997	810	15,823	880	9,891
Farming/fishing losses of prior years	57	0	0	0	0	0	0	10	40
Total deductions from net income	58	20,280	287,322	17,120	273,270	94,080	881,263	78,390	756,920
Taxable income assessed	59	488,900	6,935,744	478,890	5,630,233	1,091,200	33,413,167	1,022,040	25,381,198
Basic personal amount	60	556,840	8,626,908	542,270	8,417,899	1,226,290	18,921,647	1,152,840	17,829,204
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	560	6,642	830	10,308	22,490	271,489	21,290	245,165
Canada caregiver amount	63	30	196	30	161	440	2,831	330	2,113
Amount for an eligible dependant	64	220	3,152	2,460	38,226	1,720	24,948	23,050	358,400
Family caregiver amount for children under 18 years of age	65	0	0	30	76	100	273	510	1,459
CPP or QPP contributions through employment	66	236,430	154,911	230,160	103,136	965,570	1,344,217	912,690	1,023,403
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	89,550	37,022	58,230	22,810
Employment insurance premiums	68	378,240	82,708	375,590	63,561	962,000	457,339	913,570	361,783
PPIP premiums paid	69	114,670	7,341	118,400	6,412	186,810	28,930	184,440	23,435
PPIP premiums payable on employment income	70	1,200	77	1,020	45	6,140	773	5,570	550
PPIP premiums payable on self-employment income	71	5,350	158	4,700	107	16,900	813	14,200	582
Volunteer firefighters' amount/search and rescue volunteers' amount	72	520	3,120	150	918	2,720	16,296	590	3,558
Canada employment amount	73	434,450	601,622	431,950	597,123	1,012,250	1,429,046	961,510	1,354,993
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	270	2,334	170	1,339	8,320	69,741	6,160	44,936
Digital news subscription expenses	76	540	175	450	153	3,820	1,139	2,760	825
Pension income amount	77	710	1,166	700	1,151	650	818	890	1,162
Disability amount	78	14,760	167,807	9,140	103,258	26,530	260,378	18,520	181,891
Disability amount transferred from a dependant	79	10	109	20	328	310	3,501	840	12,597
Interest paid on student loans	80	150	41	0	0	6,730	2,728	13,130	5,118

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	48,830	173,931	52,430	170,855	321,040	2,466,466	352,010	2,431,448
Tuition, education, and textbook amounts transferred from a child	82	30	145	40	135	40	173	70	288
Amounts transferred from spouse or common-law partner	83	40	153	40	144	3,720	14,345	1,730	6,833
Medical expenses	84	13,240	13,500	18,210	18,799	56,330	66,285	91,180	107,637
Total tax credits on personal amounts	85	556,900	1,477,541	542,350	1,430,461	1,226,840	3,813,213	1,153,300	3,603,069
Allowable charitable donations and government gifts	86	13,160	4,714	14,380	3,217	62,360	42,913	65,860	33,034
Eligible cultural and ecological gifts	87	20	2	0	0	120	115	0	0
Total tax credit on donations and gifts	88	12,470	1,241	13,570	822	59,170	11,609	61,960	8,737
Total federal non-refundable tax credits	89	556,900	1,478,782	542,350	1,431,283	1,226,840	3,824,822	1,153,300	3,611,806
Federal dividend tax credit	90	7,940	11,281	6,470	10,538	36,970	25,710	23,470	15,033
Minimum tax carryover	91	650	3,223	670	3,282	630	3,521	570	2,862
Basic federal tax	92	109,390	241,750	68,010	110,411	533,800	2,191,474	402,540	1,135,976
Federal foreign tax credit	93	3,750	3,216	2,830	1,518	19,670	18,742	10,540	8,486
Federal political contribution tax credit	94	40	7	10	2	470	80	220	41
Investment tax credit	95	10	10	0	0	100	93	0	0
Labour-sponsored funds tax credit (provincially registered)	96	360	101	120	22	4,280	1,707	2,450	722
Alternative minimum tax payable	97	310	8,305	330	9,068	230	6,465	190	4,800
Net federal tax	98	109,010	238,604	67,730	109,132	593,510	2,254,201	457,710	1,202,297
CPP contributions on self-employment	99	9,010	7,298	6,130	3,524	62,910	66,609	39,070	38,788
Social Benefits repayment	100	50	92	0	0	3,900	6,332	0	0
Canada workers benefit (CWB)	101	48,050	66,860	38,100	54,588	272,240	359,695	240,040	321,655
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	80	13	140	22	300	44	1,790	236
Net provincial or territorial tax	105	75,870	97,564	45,200	42,940	482,800	1,007,674	372,560	537,843
Total tax payable	106	124,740	343,618	82,090	155,601	702,510	3,335,131	561,830	1,779,546

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)
Number of taxable returns	1	1,079,880	0	948,180	0	1,194,780	0	1,057,870	0
Number of non-taxable returns	2	298,860	0	382,130	0	227,670	0	373,280	0
Total number of returns	3	1,378,730	0	1,330,310	0	1,422,450	0	1,431,150	0
Employment income	4	1,175,830	63,160,535	1,098,740	49,095,031	1,202,470	85,849,380	1,129,030	61,348,784
Commissions (from employment)	5	44,350	1,039,094	38,070	476,950	44,740	1,803,311	35,830	751,134
Other employment income	6	93,940	486,438	75,660	457,587	121,080	779,830	93,050	623,252
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,430	8,094	2,240	11,173	2,370	24,715	3,930	36,665
Other pensions and superannuation	9	720	5,040	820	5,191	1,500	17,613	1,470	14,661
Elected split-pension amount	10	0	0	140	981	220	1,515	760	6,319
Employment insurance and other benefits	11	164,000	1,240,621	184,980	1,913,854	205,240	1,568,967	288,570	3,665,014
Taxable amount of dividends from taxable Canadian corporations	12	86,840	1,083,836	57,380	465,874	123,110	2,648,189	81,850	1,140,341
Interest and other investment income	13	269,210	317,177	278,250	306,436	313,010	507,010	319,060	428,330
Net partnership income (limited or non-active partners only)	14	370	1,856	220	-65	820	3,829	450	1,319
Net rental income	15	35,060	9,127	27,920	26,593	71,690	26,929	67,530	57,295
Taxable capital gains	16	78,090	549,946	45,360	304,248	93,200	971,054	57,750	572,242
RRSP income	17	29,010	127,529	19,090	61,947	70,700	313,490	52,430	180,622
Other income	18	108,070	383,357	85,320	325,980	115,740	508,849	91,280	421,102
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	16,390	72,771	25,440	120,217	11,480	75,388	18,330	113,961
Net business income	20	147,000	1,516,668	90,230	1,112,832	153,090	2,212,178	113,540	1,720,586
Net professional income	21	18,520	382,726	23,780	521,843	24,490	1,121,627	32,020	1,342,522
Net commission income	22	20,640	174,686	11,640	101,052	18,630	235,990	14,380	154,837
Net farming income	23	7,220	62,060	3,870	24,843	9,370	61,926	5,660	16,660
Net fishing income	24	1,010	34,878	230	4,644	1,190	48,835	350	8,571
Workers' compensation benefits	25	18,040	114,103	20,430	136,180	21,350	198,666	22,740	195,522
Social assistance payments	26	80,340	849,723	75,350	845,737	87,010	933,381	85,500	1,011,131
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,315,940	71,628,279	1,229,490	56,327,324	1,370,980	99,920,421	1,309,880	73,830,234
Registered pension plan (RPP) deduction	29	243,770	962,223	320,120	1,186,869	323,050	1,652,269	412,940	1,846,004
RRSP/PRPP deduction	30	249,010	1,601,330	219,470	1,072,637	374,570	3,036,660	336,820	2,006,628
FHSA deduction	31	143,400	960,569	124,520	800,247	110,720	759,772	90,360	596,891
Deduction for elected split-pension amount	32	0	0	0	0	280	1,356	180	612
Annual union, professional, or like dues	33	305,200	269,445	364,420	286,186	348,700	380,320	406,500	362,632
Child care expenses	34	9,850	36,449	67,020	239,526	49,810	222,207	225,930	985,626
Business investment loss	35	130	1,317	70	812	270	6,056	110	1,601
Moving expenses	36	11,910	25,073	9,480	19,274	8,360	39,253	6,000	23,973
Support payments made	37	300	332	0	0	1,080	2,654	140	163
Carrying charges and interest expenses	38	29,530	45,128	24,210	30,312	42,070	112,702	31,850	66,258
Deduction for CPP or QPP contributions on self-employment and other earnings	39	138,260	112,613	95,320	91,336	137,280	160,016	113,760	144,317
Deduction for CPP or QPP enhanced contributions on employment income	40	1,133,010	541,044	1,045,500	439,263	1,167,210	669,854	1,077,460	523,205

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,760	1,362	22,600	1,402	25,440	1,931	27,600	2,226
Exploration and development expenses	42	0	0	30	429	220	12,423	60	2,961
Other employment expenses	43	87,510	289,932	70,830	148,892	120,850	423,193	101,750	221,858
Clergy residence deduction	44	880	10,343	350	3,033	1,400	21,378	460	4,627
Other deductions	45	66,960	111,732	69,930	87,512	73,100	121,351	73,030	102,225
Total deductions before adjustments	46	1,209,430	4,972,246	1,114,440	4,408,252	1,262,600	7,623,689	1,179,830	6,892,813
Social benefits repayment	47	11,920	18,560	1,420	1,820	19,280	29,521	2,770	4,053
Net income	48	1,312,310	66,677,866	1,225,330	51,946,086	1,366,300	92,344,131	1,302,290	66,993,657
Canadian Forces personnel and police deduction	49	2,380	50,917	350	6,607	2,170	49,152	350	7,026
Security options deductions	50	1,290	14,054	580	5,188	2,420	83,465	1,230	20,965
Other payments deduction	51	97,760	963,827	95,240	981,930	107,580	1,132,054	107,520	1,206,683
Non-capital losses of other years	52	910	5,524	800	2,582	1,320	10,497	1,690	7,358
Net capital losses of other years	53	18,290	24,708	7,540	9,715	24,720	52,892	11,090	20,980
Capital gains deduction	54	820	114,110	630	113,801	1,430	189,079	840	126,786
Northern residents deductions	55	14,730	62,600	10,380	39,849	17,190	80,418	11,950	51,365
Additional deductions	56	1,100	36,843	1,090	26,147	1,410	41,141	1,210	26,592
Farming/fishing losses of prior years	57	150	1,447	50	345	310	2,739	140	944
Total deductions from net income	58	136,030	1,275,537	115,590	1,186,797	156,380	1,647,403	134,480	1,470,407
Taxable income assessed	59	1,270,550	65,411,462	1,183,160	50,774,391	1,320,430	90,708,019	1,253,250	65,530,181
Basic personal amount	60	1,376,610	21,245,390	1,328,520	20,468,228	1,419,530	21,898,910	1,428,900	22,074,435
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	105,000	1,278,789	54,770	604,603	198,490	2,430,787	75,650	837,000
Canada caregiver amount	63	1,570	10,095	1,240	8,048	3,040	19,696	2,320	14,991
Amount for an eligible dependant	64	6,470	96,130	62,960	977,566	16,700	254,626	117,480	1,824,721
Family caregiver amount for children under 18 years of age	65	1,220	3,508	3,940	11,297	6,320	18,422	12,500	37,174
CPP or QPP contributions through employment	66	1,147,670	2,453,850	1,066,090	2,049,004	1,177,190	2,917,887	1,095,860	2,360,773
CPP or QPP contributions on self-employment and other earnings	67	133,720	81,314	91,480	65,332	132,320	113,000	108,560	101,492
Employment insurance premiums	68	1,128,800	785,074	1,060,860	671,047	1,141,210	898,246	1,078,910	743,842
PPIP premiums paid	69	218,890	54,400	209,130	44,995	250,260	74,436	235,140	57,712
PPIP premiums payable on employment income	70	8,760	1,842	8,200	1,612	10,040	2,768	9,090	2,293
PPIP premiums payable on self-employment income	71	23,930	1,755	22,760	1,806	25,550	2,486	27,740	2,865
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,060	24,330	870	5,232	5,320	31,932	1,100	6,594
Canada employment amount	73	1,180,390	1,677,065	1,103,590	1,561,587	1,209,630	1,720,689	1,135,550	1,605,705
Home accessibility expenses	74	110	586	90	517	240	1,372	190	1,186
Home buyers' amount	75	28,820	233,118	24,170	179,022	30,510	249,806	23,040	176,240
Digital news subscription expenses	76	8,160	2,273	5,750	1,614	11,460	2,961	8,300	2,185
Pension income amount	77	710	856	880	1,100	1,590	2,403	2,080	3,197
Disability amount	78	26,750	263,253	21,130	208,155	27,330	269,176	24,570	242,176
Disability amount transferred from a dependant	79	2,200	30,970	5,980	93,611	9,050	142,447	17,630	286,848
Interest paid on student loans	80	27,470	16,404	52,130	28,637	31,280	19,820	55,600	32,043

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 25 to 29 Males (Number)	Age Group: 25 to 29 Males (Thousands of Dollars)	Age Group: 25 to 29 Females (Number)	Age Group: 25 to 29 Females (Thousands of Dollars)	Age Group: 30 to 34 Males (Number)	Age Group: 30 to 34 Males (Thousands of Dollars)	Age Group: 30 to 34 Females (Number)	Age Group: 30 to 34 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	232,040	2,214,246	271,040	2,384,806	112,480	872,037	148,160	992,913
Tuition, education, and textbook amounts transferred from a child	82	60	192	50	311	200	429	140	304
Amounts transferred from spouse or common-law partner	83	16,890	67,077	7,230	28,985	24,920	99,992	9,560	40,050
Medical expenses	84	83,610	124,557	155,290	269,986	108,370	216,884	206,630	415,542
Total tax credits on personal amounts	85	1,377,810	4,600,099	1,329,430	4,450,167	1,420,920	4,839,301	1,429,740	4,779,671
Allowable charitable donations and government gifts	86	112,490	125,587	112,440	93,303	158,720	240,370	146,250	146,078
Eligible cultural and ecological gifts	87	160	170	140	56	170	266	170	236
Total tax credit on donations and gifts	88	109,360	34,532	109,430	25,099	156,350	67,533	144,190	39,792
Total federal non-refundable tax credits	89	1,377,810	4,634,631	1,329,430	4,475,266	1,420,930	4,906,833	1,429,750	4,819,462
Federal dividend tax credit	90	83,140	100,137	53,960	49,518	120,470	260,103	79,280	112,709
Minimum tax carryover	91	1,070	6,761	950	6,069	1,680	9,253	1,300	7,410
Basic federal tax	92	934,200	6,799,106	812,400	4,404,942	1,093,230	11,628,017	952,910	7,003,944
Federal foreign tax credit	93	43,600	49,207	29,030	30,600	56,080	93,599	37,810	47,718
Federal political contribution tax credit	94	1,600	309	800	143	2,840	592	1,400	263
Investment tax credit	95	230	413	0	0	490	2,657	130	507
Labour-sponsored funds tax credit (provincially registered)	96	12,490	5,807	10,430	3,847	22,810	11,023	20,090	7,845
Alternative minimum tax payable	97	370	15,009	250	7,626	670	26,423	370	18,399
Net federal tax	98	999,370	6,829,232	872,250	4,446,894	1,146,240	11,594,216	1,007,800	7,018,202
CPP contributions on self-employment	99	102,490	153,879	66,810	116,645	104,290	218,834	81,050	184,269
Social Benefits repayment	100	11,920	18,560	1,420	1,820	19,280	29,521	2,770	4,053
Canada workers benefit (CWB)	101	266,490	354,159	224,770	302,326	197,780	281,957	172,200	253,146
Canada Training Credit (CTC)	102	75,660	23,173	100,270	30,854	62,300	25,569	88,010	35,140
Multigenerational home renovation tax credit (MHRTC)	103	40	160	0	0	70	355	40	162
Eligible educator school supply tax credit	104	1,340	166	8,960	1,230	2,330	308	11,170	1,542
Net provincial or territorial tax	105	785,300	3,058,875	680,710	1,951,359	864,200	5,124,722	749,030	3,018,686
Total tax payable	106	1,079,880	10,061,199	948,180	6,517,779	1,194,780	16,968,667	1,057,870	10,227,797

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)
Number of taxable returns	1	1,153,050	0	1,023,980	0	1,091,120	0	1,004,080	0
Number of non-taxable returns	2	198,480	0	354,770	0	180,970	0	309,390	0
Total number of returns	3	1,351,530	0	1,378,750	0	1,272,090	0	1,313,470	0
Employment income	4	1,123,310	95,074,347	1,062,240	65,651,014	1,042,300	97,070,952	1,018,210	69,842,266
Commissions (from employment)	5	40,610	2,207,384	30,490	837,495	36,410	2,512,318	26,200	879,025
Other employment income	6	125,120	966,791	97,570	603,988	122,930	1,053,812	102,480	685,188
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	5,240	59,666	9,300	92,786	9,840	115,776	18,470	193,131
Other pensions and superannuation	9	2,750	43,605	2,350	26,241	4,600	96,834	3,680	56,837
Elected split-pension amount	10	460	2,993	1,900	17,508	920	6,275	4,200	46,369
Employment insurance and other benefits	11	178,870	1,409,780	225,530	2,685,993	135,060	1,126,619	136,380	1,209,297
Taxable amount of dividends from taxable Canadian corporations	12	153,180	4,873,537	104,860	2,237,359	165,380	6,443,411	120,060	3,058,812
Interest and other investment income	13	305,280	654,876	306,940	600,829	299,340	824,161	311,630	770,037
Net partnership income (limited or non-active partners only)	14	1,450	9,023	850	5,666	1,910	21,036	1,150	10,457
Net rental income	15	98,440	23,401	96,810	68,042	111,550	33,888	109,780	82,785
Taxable capital gains	16	100,460	1,509,654	67,000	728,560	100,370	1,713,083	75,210	889,481
RRSP income	17	107,980	513,269	85,420	324,983	119,120	686,286	99,180	462,014
Other income	18	117,690	669,739	96,170	506,957	119,210	865,980	103,760	620,128
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	9,160	56,721	15,130	92,413	6,570	36,084	11,670	64,749
Net business income	20	145,320	2,501,525	120,890	1,925,770	137,740	2,517,756	121,950	1,968,512
Net professional income	21	23,970	1,405,993	31,780	1,547,337	21,050	1,331,657	28,660	1,448,382
Net commission income	22	16,720	276,893	16,750	200,415	15,800	305,759	18,420	211,846
Net farming income	23	11,320	60,789	7,140	17,527	12,710	59,307	7,720	20,572
Net fishing income	24	1,230	50,589	380	9,388	1,390	57,750	440	10,813
Workers' compensation benefits	25	22,410	273,887	20,890	202,112	24,650	351,217	21,690	235,310
Social assistance payments	26	81,620	904,641	83,050	1,034,429	74,880	872,657	77,820	1,001,932
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,306,440	113,554,941	1,260,730	79,457,515	1,231,740	118,109,400	1,215,970	83,844,728
Registered pension plan (RPP) deduction	29	344,610	2,079,579	441,070	2,331,448	350,950	2,354,677	459,120	2,764,586
RRSP/PRPP deduction	30	422,080	3,865,238	370,090	2,389,184	436,560	4,195,576	393,820	2,678,159
FHSA deduction	31	61,340	420,183	46,570	304,775	32,430	217,289	24,290	155,641
Deduction for elected split-pension amount	32	930	6,232	420	1,748	1,850	15,825	760	3,175
Annual union, professional, or like dues	33	343,340	411,490	412,890	399,549	334,580	415,168	418,490	433,198
Child care expenses	34	105,490	511,943	317,200	1,472,254	117,080	501,383	250,110	969,352
Business investment loss	35	380	9,704	190	3,857	420	11,545	230	5,539
Moving expenses	36	5,750	45,651	3,790	25,998	3,680	39,305	2,660	24,322
Support payments made	37	2,670	15,051	360	1,152	4,460	35,976	530	2,212
Carrying charges and interest expenses	38	55,000	209,177	41,150	121,085	63,530	296,192	50,350	186,747
Deduction for CPP or QPP contributions on self-employment and other earnings	39	126,890	173,832	117,600	158,603	117,700	170,841	115,190	156,993
Deduction for CPP or QPP enhanced contributions on employment income	40	1,093,050	678,075	1,018,250	534,637	1,016,660	652,838	983,180	547,788

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	23,380	1,992	26,470	2,354	23,830	2,153	26,540	2,482
Exploration and development expenses	42	500	34,377	140	7,056	760	60,575	220	8,682
Other employment expenses	43	122,020	444,258	97,890	226,763	110,230	447,675	90,490	228,504
Clergy residence deduction	44	1,850	32,976	530	7,086	2,320	44,114	660	10,153
Other deductions	45	63,520	113,245	62,820	103,379	55,220	121,047	54,180	146,841
Total deductions before adjustments	46	1,198,110	9,053,318	1,131,030	8,092,307	1,123,190	9,582,802	1,091,060	8,325,808
Social benefits repayment	47	20,200	32,091	3,220	4,769	18,780	30,792	3,400	5,166
Net income	48	1,300,980	104,546,438	1,250,840	71,446,601	1,225,760	108,586,327	1,206,100	75,606,390
Canadian Forces personnel and police deduction	49	1,750	43,697	310	6,048	1,170	29,680	210	3,806
Security options deductions	50	3,350	198,016	1,430	40,294	3,800	273,437	1,450	56,522
Other payments deduction	51	103,240	1,178,579	103,260	1,236,542	98,720	1,223,893	98,730	1,237,274
Non-capital losses of other years	52	1,660	27,972	2,570	13,283	1,900	20,268	3,010	18,703
Net capital losses of other years	53	27,480	77,661	13,330	28,828	27,470	98,829	15,360	42,304
Capital gains deduction	54	1,840	257,432	1,100	157,760	2,150	307,132	1,340	207,132
Northern residents deductions	55	17,860	89,567	12,360	56,083	17,060	86,539	11,900	55,509
Additional deductions	56	1,450	46,092	1,180	32,917	1,460	55,153	1,130	42,292
Farming/fishing losses of prior years	57	400	4,603	220	1,631	480	6,661	290	2,415
Total deductions from net income	58	156,210	1,938,086	133,950	1,575,730	151,270	2,121,446	131,590	1,670,724
Taxable income assessed	59	1,256,510	102,625,854	1,203,100	69,878,769	1,182,270	106,473,400	1,161,010	73,942,857
Basic personal amount	60	1,348,900	20,817,209	1,376,920	21,338,390	1,269,730	19,632,555	1,311,810	20,389,467
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	237,850	2,936,017	78,510	881,780	219,870	2,713,614	77,610	878,064
Canada caregiver amount	63	4,970	33,001	4,450	29,923	8,020	54,802	8,710	61,058
Amount for an eligible dependant	64	29,740	455,574	161,390	2,491,587	42,050	635,549	182,130	2,767,012
Family caregiver amount for children under 18 years of age	65	16,730	49,380	22,520	67,746	24,200	71,916	25,950	76,787
CPP or QPP contributions through employment	66	1,100,570	2,894,887	1,032,820	2,371,106	1,022,680	2,769,359	993,980	2,407,494
CPP or QPP contributions on self-employment and other earnings	67	122,110	121,788	112,220	111,162	113,220	119,406	109,690	109,937
Employment insurance premiums	68	1,045,860	867,143	1,002,470	730,724	954,670	808,208	957,170	731,400
PPIP premiums paid	69	236,010	75,338	222,830	61,031	239,930	80,184	231,990	69,077
PPIP premiums payable on employment income	70	9,280	2,812	7,990	2,270	8,930	2,955	7,170	2,255
PPIP premiums payable on self-employment income	71	23,480	2,564	26,560	3,029	23,900	2,771	26,620	3,194
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,680	34,080	970	5,838	5,020	30,114	920	5,544
Canada employment amount	73	1,132,650	1,611,833	1,069,650	1,513,842	1,053,230	1,499,051	1,026,650	1,455,841
Home accessibility expenses	74	410	2,859	360	2,422	490	3,602	420	2,957
Home buyers' amount	75	19,900	167,066	13,770	108,867	12,290	104,336	8,500	69,287
Digital news subscription expenses	76	13,280	3,324	9,340	2,342	13,820	3,464	9,310	2,265
Pension income amount	77	3,030	5,260	4,030	6,956	5,250	9,563	7,450	13,548
Disability amount	78	25,620	252,497	25,270	249,119	26,310	259,326	27,440	270,499
Disability amount transferred from a dependant	79	22,450	364,591	31,430	515,643	32,710	535,563	38,440	611,320
Interest paid on student loans	80	20,490	12,983	35,430	20,269	13,090	7,962	23,140	13,252



Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	65,310	384,577	101,840	519,545	45,230	222,529	81,390	356,305
Tuition, education, and textbook amounts transferred from a child	82	1,250	3,146	2,350	6,022	10,380	29,299	17,380	55,008
Amounts transferred from spouse or common-law partner	83	24,530	100,612	9,540	45,088	21,740	95,141	9,860	55,493
Medical expenses	84	128,860	317,540	231,530	565,427	152,250	418,790	253,050	683,549
Total tax credits on personal amounts	85	1,349,990	4,727,627	1,377,450	4,747,903	1,270,630	4,516,765	1,312,220	4,663,902
Allowable charitable donations and government gifts	86	201,240	405,949	176,110	215,567	227,000	533,225	203,080	284,065
Eligible cultural and ecological gifts	87	180	338	180	240	240	323	220	179
Total tax credit on donations and gifts	88	199,420	116,640	174,430	59,718	225,550	154,778	201,630	79,200
Total federal non-refundable tax credits	89	1,350,000	4,844,267	1,377,460	4,807,621	1,270,650	4,671,542	1,312,230	4,743,102
Federal dividend tax credit	90	150,180	498,909	100,630	228,138	161,770	680,590	114,400	320,490
Minimum tax carryover	91	2,680	12,406	1,770	8,003	3,480	15,905	2,530	11,765
Basic federal tax	92	1,067,330	14,601,170	927,380	8,028,852	1,013,320	16,060,577	914,410	8,958,640
Federal foreign tax credit	93	61,620	121,594	41,710	43,421	62,980	124,593	46,240	46,995
Federal political contribution tax credit	94	4,000	901	2,080	402	5,070	1,151	2,470	499
Investment tax credit	95	800	6,945	220	1,091	960	12,942	280	1,707
Labour-sponsored funds tax credit (provincially registered)	96	26,290	12,932	23,700	9,698	31,340	15,636	29,440	12,643
Alternative minimum tax payable	97	1,080	48,437	560	16,358	1,250	54,460	680	18,716
Net federal tax	98	1,113,380	14,526,523	979,610	8,041,881	1,056,260	15,970,674	963,790	8,964,366
CPP contributions on self-employment	99	98,750	240,758	86,770	204,849	90,760	231,579	85,180	198,540
Social Benefits repayment	100	20,200	32,091	3,220	4,769	18,780	30,792	3,400	5,166
Canada workers benefit (CWB)	101	154,790	237,437	144,710	225,613	130,560	208,691	130,830	207,268
Canada Training Credit (CTC)	102	41,500	17,665	67,220	27,735	30,880	13,381	55,580	23,397
Multigenerational home renovation tax credit (MHRTC)	103	130	600	100	423	150	649	130	519
Eligible educator school supply tax credit	104	2,600	356	12,050	1,707	2,820	398	13,080	1,869
Net provincial or territorial tax	105	840,190	6,556,251	723,460	3,503,080	776,160	7,129,856	697,500	3,870,170
Total tax payable	106	1,153,050	21,356,975	1,023,980	11,757,196	1,091,120	23,363,939	1,004,080	13,040,298

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)
Number of taxable returns	1	977,050	0	940,150	0	922,960	0	895,210	0
Number of non-taxable returns	2	159,530	0	246,750	0	155,420	0	230,620	0
Total number of returns	3	1,136,580	0	1,186,900	0	1,078,380	0	1,125,830	0
Employment income	4	918,220	90,923,398	927,360	67,515,036	844,450	87,175,952	853,520	62,672,549
Commissions (from employment)	5	31,510	2,478,560	21,390	799,120	28,840	2,776,245	18,930	809,107
Other employment income	6	112,920	1,099,345	99,330	746,807	111,480	1,313,180	98,490	832,725
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	15,670	187,100	29,860	320,357	25,620	307,098	48,510	521,336
Other pensions and superannuation	9	6,490	169,689	5,180	95,271	12,630	430,524	11,960	267,310
Elected split-pension amount	10	1,730	12,506	9,210	112,603	5,200	38,400	26,320	352,106
Employment insurance and other benefits	11	103,770	903,350	102,770	724,752	94,620	858,435	98,460	689,700
Taxable amount of dividends from taxable Canadian corporations	12	164,870	7,180,540	129,300	3,323,921	177,180	7,904,767	153,720	3,870,458
Interest and other investment income	13	282,580	1,039,877	306,340	1,127,751	289,080	1,523,852	324,210	1,556,999
Net partnership income (limited or non-active partners only)	14	2,280	37,830	1,420	12,370	2,970	18,199	1,970	17,111
Net rental income	15	108,200	65,329	108,400	128,861	110,280	199,633	109,980	248,367
Taxable capital gains	16	98,240	2,301,232	84,390	1,156,197	109,220	2,879,980	106,140	1,780,095
RRSP income	17	96,150	772,404	82,780	596,215	78,820	929,851	73,290	845,954
Other income	18	118,250	1,038,768	109,840	899,790	130,870	1,369,186	129,140	967,719
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,100	22,720	7,270	37,601	2,360	13,440	4,130	18,258
Net business income	20	121,090	2,398,772	109,480	1,830,468	113,660	2,383,810	102,140	1,707,801
Net professional income	21	17,920	1,273,640	24,400	1,225,388	16,340	1,353,078	21,550	1,152,523
Net commission income	22	13,490	297,768	16,400	203,612	12,490	351,298	14,480	209,375
Net farming income	23	12,960	61,019	7,760	18,566	13,710	65,850	8,020	26,043
Net fishing income	24	1,600	66,264	500	13,031	2,040	93,794	640	16,910
Workers' compensation benefits	25	25,920	411,481	23,110	271,251	29,400	521,893	25,210	315,832
Social assistance payments	26	65,440	805,284	67,790	891,584	62,790	792,151	65,210	864,657
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	1,101,850	113,555,468	1,114,310	82,175,300	1,045,650	113,309,798	1,061,740	79,948,519
Registered pension plan (RPP) deduction	29	329,680	2,360,061	440,720	2,814,443	307,230	2,276,352	403,890	2,608,007
RRSP/PRPP deduction	30	417,830	4,227,489	388,470	2,833,625	408,400	4,564,045	381,320	3,177,975
FHSA deduction	31	16,450	108,634	12,200	77,054	8,400	56,320	6,470	41,919
Deduction for elected split-pension amount	32	2,860	31,516	1,190	6,389	6,200	87,635	2,820	19,928
Annual union, professional, or like dues	33	310,330	390,736	394,000	419,427	290,530	367,385	358,730	382,085
Child care expenses	34	75,420	264,539	117,180	349,682	33,270	101,776	32,360	85,317
Business investment loss	35	420	13,550	240	7,411	450	16,133	260	7,265
Moving expenses	36	2,380	28,579	1,870	20,390	1,680	23,231	1,450	17,432
Support payments made	37	5,690	73,660	650	5,440	6,630	151,569	530	7,485
Carrying charges and interest expenses	38	68,320	385,334	57,530	265,648	81,060	577,251	72,590	414,558
Deduction for CPP or QPP contributions on self-employment and other earnings	39	102,850	157,150	101,540	141,383	98,620	158,417	94,250	131,486
Deduction for CPP or QPP enhanced contributions on employment income	40	897,670	588,214	899,360	516,604	824,750	543,489	827,030	473,577

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	22,880	2,185	24,830	2,418	20,970	2,137	22,400	2,184
Exploration and development expenses	42	1,010	81,259	330	12,283	1,460	112,040	480	13,691
Other employment expenses	43	92,260	420,961	79,850	215,336	84,170	443,755	71,020	205,690
Clergy residence deduction	44	2,470	49,383	640	10,898	2,440	49,254	720	12,863
Other deductions	45	46,800	110,529	48,800	100,456	43,780	135,376	47,800	119,877
Total deductions before adjustments	46	997,750	9,294,417	996,770	7,800,014	931,630	9,666,573	928,420	7,722,110
Social benefits repayment	47	16,430	28,348	3,270	5,073	15,290	28,335	3,360	5,332
Net income	48	1,096,190	104,342,984	1,105,990	74,461,961	1,039,850	103,733,799	1,054,250	72,317,492
Canadian Forces personnel and police deduction	49	620	17,939	120	2,511	350	10,162	70	1,259
Security options deductions	50	3,740	309,370	1,380	80,381	3,580	473,335	1,390	79,577
Other payments deduction	51	90,570	1,216,772	90,220	1,162,841	91,270	1,314,053	89,680	1,180,500
Non-capital losses of other years	52	1,980	27,561	2,940	17,995	2,220	32,040	2,990	27,383
Net capital losses of other years	53	26,830	115,614	17,810	61,834	30,150	171,902	23,590	105,000
Capital gains deduction	54	2,320	372,475	1,520	230,914	2,860	485,668	1,970	325,710
Northern residents deductions	55	14,640	74,242	10,440	47,864	13,790	68,997	9,820	45,150
Additional deductions	56	1,370	63,194	990	229,154	1,290	61,208	1,050	41,253
Farming/fishing losses of prior years	57	570	7,981	310	2,780	640	9,384	330	3,433
Total deductions from net income	58	139,630	2,226,889	123,980	1,843,411	142,820	2,661,980	128,760	1,817,177
Taxable income assessed	59	1,054,590	102,124,293	1,065,090	72,664,697	996,880	101,082,896	1,012,420	70,507,405
Basic personal amount	60	1,134,540	17,587,012	1,185,560	18,480,391	1,076,510	16,723,492	1,124,760	17,563,212
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	171,550	2,104,712	67,550	765,652	149,010	1,798,276	63,850	708,774
Canada caregiver amount	63	13,810	98,112	14,790	103,926	20,910	151,764	21,040	145,252
Amount for an eligible dependant	64	39,260	573,249	144,090	2,122,653	24,420	346,254	78,710	1,113,491
Family caregiver amount for children under 18 years of age	65	21,350	62,791	18,370	53,063	12,810	37,133	8,780	24,914
CPP or QPP contributions through employment	66	902,230	2,489,042	907,490	2,264,940	829,270	2,296,009	834,170	2,077,349
CPP or QPP contributions on self-employment and other earnings	67	99,030	109,662	96,670	98,909	95,300	110,274	89,780	91,846
Employment insurance premiums	68	832,180	713,066	871,230	682,725	755,720	653,546	795,150	625,813
PPIP premiums paid	69	227,750	78,423	223,430	68,887	196,750	67,440	192,000	58,319
PPIP premiums payable on employment income	70	8,110	2,768	6,500	2,155	7,210	2,523	5,430	1,856
PPIP premiums payable on self-employment income	71	22,970	2,813	24,880	3,112	21,030	2,750	22,450	2,810
Volunteer firefighters' amount/search and rescue volunteers' amount	72	4,680	28,086	780	4,662	4,450	26,682	610	3,636
Canada employment amount	73	929,890	1,323,452	936,660	1,330,082	859,000	1,221,727	865,440	1,228,307
Home accessibility expenses	74	570	4,254	460	3,543	580	4,168	550	4,163
Home buyers' amount	75	7,020	59,558	5,050	41,386	3,990	33,717	3,050	25,568
Digital news subscription expenses	76	12,750	3,272	9,200	2,326	13,810	3,643	10,310	2,642
Pension income amount	77	7,850	14,581	13,660	25,774	17,210	32,900	36,000	69,396
Disability amount	78	26,810	264,215	30,650	302,123	30,630	301,948	36,050	355,501
Disability amount transferred from a dependant	79	31,870	494,984	32,990	486,031	26,750	368,975	25,060	320,300
Interest paid on student loans	80	8,380	5,236	14,250	8,023	4,620	2,725	7,400	4,049

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	29,580	122,419	57,210	220,501	18,310	68,872	33,610	115,277
Tuition, education, and textbook amounts transferred from a child	82	50,670	182,380	56,790	210,040	93,920	417,870	77,160	333,117
Amounts transferred from spouse or common-law partner	83	16,350	82,778	10,410	70,142	15,140	94,791	16,530	123,314
Medical expenses	84	159,390	472,876	248,910	715,573	160,540	549,366	237,930	654,619
Total tax credits on personal amounts	85	1,135,250	4,032,130	1,185,880	4,210,177	1,077,060	3,797,638	1,124,980	3,848,126
Allowable charitable donations and government gifts	86	221,500	587,222	206,020	329,858	219,280	618,708	206,150	344,811
Eligible cultural and ecological gifts	87	240	385	190	328	190	1,275	220	271
Total tax credit on donations and gifts	88	220,320	172,661	204,810	93,398	218,400	183,874	205,310	97,831
Total federal non-refundable tax credits	89	1,135,270	4,204,790	1,185,900	4,303,575	1,077,090	3,981,511	1,124,990	3,945,957
Federal dividend tax credit	90	160,800	769,295	122,800	357,794	171,370	872,860	144,530	423,596
Minimum tax carryover	91	3,900	19,420	3,040	14,244	4,780	24,730	3,960	19,273
Basic federal tax	92	911,540	16,172,211	867,960	9,221,268	862,360	16,644,748	834,210	9,247,550
Federal foreign tax credit	93	64,440	135,324	53,770	53,678	74,900	201,164	70,370	76,414
Federal political contribution tax credit	94	5,310	1,254	2,710	531	6,370	1,505	3,390	676
Investment tax credit	95	1,250	14,378	380	2,862	1,550	22,358	430	3,214
Labour-sponsored funds tax credit (provincially registered)	96	34,840	17,919	33,000	14,802	32,750	17,631	32,320	15,545
Alternative minimum tax payable	97	1,490	77,375	900	25,998	2,000	106,176	1,400	45,456
Net federal tax	98	948,410	16,063,136	907,620	9,206,618	896,900	16,465,286	866,560	9,203,163
CPP contributions on self-employment	99	78,300	207,736	74,370	173,912	76,300	211,079	69,770	163,443
Social Benefits repayment	100	16,430	28,348	3,270	5,073	15,290	28,335	3,360	5,332
Canada workers benefit (CWB)	101	106,880	174,662	110,110	169,825	97,680	160,551	98,390	144,540
Canada Training Credit (CTC)	102	20,520	8,977	39,210	16,719	12,350	5,548	22,750	9,837
Multigenerational home renovation tax credit (MHRTC)	103	110	485	110	429	120	457	90	361
Eligible educator school supply tax credit	104	2,980	425	12,310	1,799	2,730	399	10,170	1,494
Net provincial or territorial tax	105	682,020	7,125,814	651,340	3,984,441	658,660	7,538,123	639,080	4,112,914
Total tax payable	106	977,050	23,426,086	940,150	13,371,284	922,960	24,243,774	895,210	13,485,950

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)
Number of taxable returns	1	914,600	0	892,400	0	993,860	0	959,570	0
Number of non-taxable returns	2	177,300	0	258,800	0	235,050	0	340,070	0
Total number of returns	3	1,091,900	0	1,151,190	0	1,228,910	0	1,299,640	0
Employment income	4	794,670	77,184,022	795,840	52,702,539	735,640	60,528,326	692,660	37,035,011
Commissions (from employment)	5	25,670	2,450,732	17,110	718,502	21,630	1,863,970	13,720	484,514
Other employment income	6	120,270	1,394,231	97,860	907,213	145,080	1,444,847	105,860	851,442
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	46,390	566,704	83,930	914,743	460,260	3,812,334	547,360	4,045,517
Other pensions and superannuation	9	68,120	2,834,973	81,410	2,836,791	212,660	8,720,707	251,900	8,418,867
Elected split-pension amount	10	23,080	196,863	73,820	1,091,776	66,380	636,335	171,390	2,733,236
Employment insurance and other benefits	11	100,460	947,602	98,100	705,568	113,090	1,093,653	95,580	700,035
Taxable amount of dividends from taxable Canadian corporations	12	198,340	8,597,982	188,870	4,392,664	247,490	10,055,719	246,780	5,350,670
Interest and other investment income	13	327,290	2,131,355	376,850	2,144,147	422,670	3,002,771	487,040	2,918,059
Net partnership income (limited or non-active partners only)	14	3,470	27,013	2,400	10,377	4,270	5,616	3,000	12,025
Net rental income	15	110,420	327,610	109,060	391,876	112,370	557,763	106,080	556,163
Taxable capital gains	16	128,250	3,630,861	136,810	2,375,786	169,030	4,705,393	185,420	3,100,594
RRSP income	17	81,180	1,361,785	85,320	1,375,606	116,150	2,356,486	128,890	2,445,934
Other income	18	171,320	2,371,049	179,350	1,876,354	265,460	4,026,137	280,890	3,195,622
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,370	7,328	2,130	9,126	860	5,232	1,290	5,508
Net business income	20	111,200	2,424,070	98,880	1,597,103	114,510	2,363,371	96,400	1,427,160
Net professional income	21	16,180	1,316,666	19,460	921,673	17,670	1,185,481	18,670	721,343
Net commission income	22	11,450	380,719	12,580	220,032	11,070	392,252	10,780	210,298
Net farming income	23	16,640	110,325	9,770	45,160	23,080	198,688	13,200	74,708
Net fishing income	24	2,360	103,139	810	20,473	2,610	99,870	800	21,549
Workers' compensation benefits	25	37,080	705,234	27,480	369,297	49,590	975,082	29,480	423,004
Social assistance payments	26	70,970	920,755	71,970	948,457	86,340	1,096,859	85,170	1,057,005
Net federal supplements	27	0	0	0	0	11,180	81,427	62,900	482,919
Total income assessed	28	1,058,020	110,000,069	1,084,250	76,838,369	1,201,890	109,220,504	1,251,230	76,529,320
Registered pension plan (RPP) deduction	29	274,040	1,866,425	352,080	2,011,837	211,430	1,212,015	249,490	1,159,483
RRSP/PRPP deduction	30	399,790	4,927,973	366,450	3,466,418	373,140	4,888,163	313,470	3,250,423
FHSA deduction	31	4,650	32,212	3,640	24,802	2,710	19,714	2,140	15,133
Deduction for elected split-pension amount	32	35,290	532,357	26,680	242,393	105,140	1,624,790	71,730	656,615
Annual union, professional, or like dues	33	275,420	324,863	321,470	310,182	245,050	247,004	256,230	207,138
Child care expenses	34	10,930	31,203	5,450	15,408	3,140	8,789	1,160	3,626
Business investment loss	35	420	15,467	270	7,269	470	17,643	270	8,437
Moving expenses	36	1,350	20,667	1,210	14,906	1,020	13,142	860	8,772
Support payments made	37	7,290	233,432	390	8,890	7,220	250,629	260	6,035
Carrying charges and interest expenses	38	97,890	734,380	95,540	558,648	132,780	891,843	132,290	712,220
Deduction for CPP or QPP contributions on self-employment and other earnings	39	101,580	165,874	93,770	125,333	110,000	176,506	92,320	116,683
Deduction for CPP or QPP enhanced contributions on employment income	40	769,800	488,599	759,860	407,224	696,200	399,623	639,710	295,431

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	22,070	2,304	22,660	2,119	25,280	2,589	22,240	1,874
Exploration and development expenses	42	1,910	95,679	720	16,417	2,440	84,580	1,010	14,739
Other employment expenses	43	73,290	407,212	60,580	189,850	59,400	330,589	41,850	128,097
Clergy residence deduction	44	2,400	48,215	690	12,285	2,660	52,160	760	13,637
Other deductions	45	44,720	149,357	48,840	182,778	52,640	193,484	54,370	192,110
Total deductions before adjustments	46	906,760	10,076,566	894,660	7,597,413	927,680	10,413,856	862,650	6,791,015
Social benefits repayment	47	14,920	29,416	3,190	5,306	14,920	31,352	3,340	6,645
Net income	48	1,052,120	100,039,157	1,077,360	69,321,390	1,196,040	98,899,060	1,245,680	69,794,101
Canadian Forces personnel and police deduction	49	180	4,635	50	902	60	750	30	9
Security options deductions	50	3,170	504,214	1,250	107,023	0	0	900	63,981
Other payments deduction	51	106,860	1,626,003	98,580	1,317,802	144,040	2,153,164	171,080	1,961,620
Non-capital losses of other years	52	2,370	44,965	2,880	27,706	2,740	36,813	2,970	24,817
Net capital losses of other years	53	34,550	224,797	30,680	133,683	43,910	269,107	41,290	161,213
Capital gains deduction	54	3,720	627,111	2,730	442,989	5,280	864,806	3,600	544,100
Northern residents deductions	55	12,810	63,272	9,320	42,483	13,290	63,854	9,470	42,956
Additional deductions	56	1,270	66,525	1,170	82,318	2,650	64,815	3,360	41,396
Farming/fishing losses of prior years	57	760	12,545	380	4,272	1,130	16,637	540	5,271
Total deductions from net income	58	161,930	3,211,289	144,710	2,169,927	210,800	3,986,484	228,990	2,850,953
Taxable income assessed	59	1,000,860	96,838,415	1,029,720	67,204,085	1,153,530	94,921,542	1,197,060	66,952,591
Basic personal amount	60	1,090,240	16,978,210	1,150,130	17,979,498	1,227,350	19,152,021	1,298,650	20,321,728
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	145,090	1,695,000	62,460	656,251	160,900	1,760,207	56,560	530,980
Canada caregiver amount	63	24,670	171,517	24,300	159,346	27,870	183,856	26,070	164,753
Amount for an eligible dependant	64	11,460	157,826	27,940	374,522	5,230	70,161	9,290	113,659
Family caregiver amount for children under 18 years of age	65	5,610	16,121	2,590	7,370	2,030	5,847	720	2,064
CPP or QPP contributions through employment	66	775,240	2,086,625	768,950	1,814,607	704,440	1,744,023	652,310	1,351,466
CPP or QPP contributions on self-employment and other earnings	67	98,470	115,426	89,940	87,773	107,170	123,072	89,270	81,889
Employment insurance premiums	68	701,310	590,255	729,730	546,547	634,190	493,444	613,590	409,315
PPIP premiums paid	69	189,300	61,243	183,350	50,280	177,420	49,662	159,310	35,132
PPIP premiums payable on employment income	70	6,210	2,091	4,580	1,433	4,960	1,515	3,130	816
PPIP premiums payable on self-employment income	71	22,130	2,965	22,700	2,726	25,330	3,331	22,290	2,411
Volunteer firefighters' amount/search and rescue volunteers' amount	72	3,830	23,001	540	3,234	3,740	22,422	540	3,222
Canada employment amount	73	818,380	1,155,353	814,840	1,147,154	788,020	1,080,974	732,620	1,001,269
Home accessibility expenses	74	640	4,849	670	4,956	790	6,106	1,030	7,358
Home buyers' amount	75	2,320	19,563	1,850	15,754	1,310	11,025	1,130	9,643
Digital news subscription expenses	76	17,090	4,621	12,730	3,272	25,940	6,911	19,750	4,978
Pension income amount	77	87,820	171,731	140,280	274,568	262,690	515,836	357,460	701,459
Disability amount	78	39,960	394,036	47,350	466,913	59,250	584,163	64,240	633,560
Disability amount transferred from a dependant	79	20,650	248,213	18,890	207,605	16,960	183,136	15,800	159,788
Interest paid on student loans	80	2,210	1,355	3,500	1,860	980	696	1,450	792

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	10,480	35,353	17,270	51,672	5,990	17,560	8,760	22,209
Tuition, education, and textbook amounts transferred from a child	82	74,830	348,113	48,330	214,418	35,720	160,586	17,060	71,870
Amounts transferred from spouse or common-law partner	83	23,240	156,714	37,430	281,318	56,370	386,093	97,210	726,327
Medical expenses	84	179,040	574,034	261,330	727,761	243,830	791,962	343,040	1,054,917
Total tax credits on personal amounts	85	1,090,680	3,752,200	1,150,310	3,762,177	1,227,690	4,103,235	1,298,750	4,111,789
Allowable charitable donations and government gifts	86	222,500	835,720	217,000	399,347	257,590	820,983	254,800	535,468
Eligible cultural and ecological gifts	87	220	1,545	220	844	300	1,887	250	1,882
Total tax credit on donations and gifts	88	221,680	255,200	216,290	114,782	256,890	246,598	254,130	155,958
Total federal non-refundable tax credits	89	1,090,690	4,007,399	1,150,310	3,876,959	1,227,700	4,349,833	1,298,760	4,267,747
Federal dividend tax credit	90	189,150	950,988	175,430	495,631	232,870	1,132,276	226,380	606,635
Minimum tax carryover	91	6,240	31,500	5,630	26,772	9,230	45,522	7,480	34,612
Basic federal tax	92	854,190	15,711,949	834,640	8,586,593	931,600	14,392,547	902,070	7,890,992
Federal foreign tax credit	93	88,350	206,753	91,290	91,705	116,230	204,072	125,910	87,629
Federal political contribution tax credit	94	7,710	1,859	4,210	850	10,410	2,482	6,240	1,247
Investment tax credit	95	1,790	18,427	550	3,718	1,880	16,902	590	3,176
Labour-sponsored funds tax credit (provincially registered)	96	33,450	18,443	32,260	16,110	29,800	16,320	23,880	11,882
Alternative minimum tax payable	97	2,530	125,954	1,840	57,280	3,280	137,688	2,080	64,171
Net federal tax	98	888,450	15,529,390	863,310	8,522,094	964,720	14,211,557	926,810	7,828,071
CPP contributions on self-employment	99	78,190	219,127	69,160	155,185	83,430	229,917	68,510	147,766
Social Benefits repayment	100	14,920	29,416	3,190	5,306	14,920	31,352	3,340	6,645
Canada workers benefit (CWB)	101	98,080	159,724	93,850	131,417	97,970	154,493	86,650	112,706
Canada Training Credit (CTC)	102	6,830	3,007	11,180	4,660	3,620	1,466	5,150	1,937
Multigenerational home renovation tax credit (MHRTC)	103	100	330	90	328	80	243	60	188
Eligible educator school supply tax credit	104	1,670	243	5,580	806	760	109	2,420	340
Net provincial or territorial tax	105	646,430	7,126,966	631,570	3,814,754	694,410	6,459,962	672,460	3,514,174
Total tax payable	106	914,600	22,905,846	892,400	12,498,241	993,860	20,933,870	959,570	11,497,918

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)
Number of taxable returns	1	820,590	0	791,370	0	633,090	0	638,210	0
Number of non-taxable returns	2	323,790	0	431,240	0	305,650	0	393,380	0
Total number of returns	3	1,144,370	0	1,222,610	0	938,740	0	1,031,580	0
Employment income	4	411,410	26,819,145	347,480	14,219,163	167,950	8,492,313	121,900	3,912,361
Commissions (from employment)	5	10,920	899,449	6,280	183,904	3,760	276,795	1,920	47,566
Other employment income	6	116,390	430,607	71,800	175,193	90,970	145,697	50,030	59,434
Old age security (OAS) pension	7	945,400	7,141,175	1,042,470	7,860,517	888,060	7,335,473	984,410	8,078,944
CPP or QPP benefits	8	942,940	9,095,236	1,023,790	8,354,472	905,380	9,377,000	973,980	8,459,627
Other pensions and superannuation	9	486,090	15,049,588	528,420	13,154,617	593,960	18,119,179	627,950	15,613,537
Elected split-pension amount	10	90,560	847,188	236,660	3,419,920	91,870	947,901	226,460	3,326,183
Employment insurance and other benefits	11	68,210	677,136	44,150	326,726	26,200	246,485	12,460	88,362
Taxable amount of dividends from taxable Canadian corporations	12	250,020	8,998,572	254,970	5,070,981	219,220	7,072,121	230,620	4,029,056
Interest and other investment income	13	442,680	3,339,583	504,130	3,054,829	392,620	2,905,532	444,990	2,804,792
Net partnership income (limited or non-active partners only)	14	4,410	45,798	2,960	13,424	3,670	29,703	2,490	12,784
Net rental income	15	88,890	596,997	80,270	480,358	63,370	510,585	56,430	398,922
Taxable capital gains	16	175,930	4,582,709	194,000	3,001,059	158,070	3,937,162	177,920	2,575,463
RRSP income	17	125,870	2,615,143	129,870	2,427,497	55,500	943,321	55,260	777,213
Other income	18	208,270	1,646,515	213,740	1,083,316	177,680	1,292,852	189,420	1,036,374
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	560	2,722	700	2,904	350	1,538	370	1,562
Net business income	20	84,890	1,351,544	64,750	744,390	52,770	635,538	36,770	309,806
Net professional income	21	15,270	855,142	13,210	386,848	11,660	562,155	7,450	162,306
Net commission income	22	8,500	259,423	7,140	127,444	6,040	135,598	3,930	59,787
Net farming income	23	24,010	180,510	12,470	60,735	20,390	129,621	9,840	45,827
Net fishing income	24	1,940	65,477	500	10,866	1,080	27,222	230	3,779
Workers' compensation benefits	25	36,610	584,298	17,440	231,153	18,960	176,925	8,890	96,183
Social assistance payments	26	86,820	298,092	89,550	287,747	65,410	151,086	76,820	163,217
Net federal supplements	27	352,560	2,226,229	380,180	2,459,697	309,650	2,024,699	366,000	2,548,013
Total income assessed	28	1,134,400	88,615,138	1,206,580	67,277,636	931,950	65,481,787	1,021,030	54,682,868
Registered pension plan (RPP) deduction	29	83,990	408,798	89,870	343,017	15,950	62,349	14,640	43,693
RRSP/PRPP deduction	30	203,280	2,972,663	156,880	2,058,550	50,180	769,898	32,900	486,631
FHSA deduction	31	1,340	10,020	1,010	7,461	210	1,613	150	1,106
Deduction for elected split-pension amount	32	220,650	3,305,205	114,610	1,112,201	257,740	3,804,990	104,320	1,092,125
Annual union, professional, or like dues	33	132,500	99,549	118,580	77,795	58,130	32,171	39,170	21,258
Child care expenses	34	740	1,976	270	846	150	374	70	234
Business investment loss	35	420	21,358	200	7,376	270	10,891	150	5,045
Moving expenses	36	490	6,021	350	3,263	200	2,091	130	858
Support payments made	37	4,520	146,814	150	3,174	2,970	70,137	110	2,084
Carrying charges and interest expenses	38	145,090	968,843	144,810	744,285	135,410	785,376	137,650	661,576
Deduction for CPP or QPP contributions on self-employment and other earnings	39	63,410	91,031	46,510	51,524	10,660	11,140	6,760	5,322
Deduction for CPP or QPP enhanced contributions on employment income	40	335,510	153,839	277,190	100,867	0	0	31,960	6,899

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	18,130	1,692	12,660	923	10,370	878	5,920	371
Exploration and development expenses	42	2,880	67,319	1,150	12,676	2,560	55,417	1,110	12,719
Other employment expenses	43	28,810	161,979	16,320	51,722	10,320	56,247	4,820	15,850
Clergy residence deduction	44	1,980	33,902	510	7,529	1,100	16,163	270	3,180
Other deductions	45	48,170	190,138	45,240	258,927	30,780	212,921	29,370	463,261
Total deductions before adjustments	46	686,480	8,641,783	566,130	4,842,407	431,070	5,904,871	301,790	2,822,471
Social benefits repayment	47	111,520	456,322	71,490	261,145	100,060	494,101	85,980	382,430
Net income	48	1,132,120	79,593,988	1,204,950	62,206,273	930,900	59,130,344	1,020,410	51,529,803
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	1,150	341,944	360	42,054	380	59,606	100	6,051
Other payments deduction	51	385,870	3,105,331	401,300	2,976,480	327,470	2,350,724	377,960	2,805,680
Non-capital losses of other years	52	1,970	27,086	2,000	18,293	1,310	20,194	1,080	11,045
Net capital losses of other years	53	45,050	266,846	42,400	166,632	41,140	225,093	39,810	141,335
Capital gains deduction	54	4,890	731,473	3,010	390,822	3,460	465,137	2,310	278,855
Northern residents deductions	55	10,870	50,964	7,760	34,918	7,340	34,120	5,480	24,271
Additional deductions	56	9,040	86,325	11,010	67,631	13,690	92,605	16,340	76,300
Farming/fishing losses of prior years	57	1,020	13,297	400	4,261	810	12,224	290	2,342
Total deductions from net income	58	446,070	4,637,699	456,490	3,704,701	383,120	3,265,135	431,410	3,346,780
Taxable income assessed	59	1,126,780	74,973,546	1,197,790	58,516,333	927,050	55,875,791	1,015,340	48,189,177
Basic personal amount	60	1,143,160	17,865,525	1,221,730	19,126,055	937,820	14,667,797	1,030,810	16,141,433
Age amount	61	1,003,210	7,230,929	1,139,560	8,631,869	852,280	6,376,609	965,130	7,412,697
Spouse or common-law partner amount	62	134,760	1,183,000	39,980	313,775	83,110	557,044	22,240	176,447
Canada caregiver amount	63	24,580	156,398	21,850	132,941	19,580	124,438	15,240	91,301
Amount for an eligible dependant	64	2,320	30,155	4,860	55,738	1,060	13,357	2,730	29,859
Family caregiver amount for children under 18 years of age	65	720	2,064	330	939	280	780	170	508
CPP or QPP contributions through employment	66	346,610	693,314	289,890	472,749	48,570	60,623	35,710	35,944
CPP or QPP contributions on self-employment and other earnings	67	62,100	63,538	45,250	36,269	10,630	7,875	6,740	3,793
Employment insurance premiums	68	333,360	217,845	285,920	157,024	122,310	65,257	89,080	40,411
PPIP premiums paid	69	95,710	20,021	74,680	11,995	36,220	5,757	23,530	2,980
PPIP premiums payable on employment income	70	2,490	641	1,320	293	740	154	360	59
PPIP premiums payable on self-employment income	71	18,200	2,178	12,690	1,188	10,400	1,130	5,930	478
Volunteer firefighters' amount/search and rescue volunteers' amount	72	2,670	16,038	330	1,974	1,600	9,576	180	1,062
Canada employment amount	73	480,560	604,949	391,940	493,948	241,640	255,968	164,030	176,485
Home accessibility expenses	74	2,110	15,291	2,210	15,435	3,260	18,825	3,060	19,258
Home buyers' amount	75	650	5,507	660	5,788	290	2,483	280	2,341
Digital news subscription expenses	76	34,580	9,085	25,680	6,401	37,880	10,139	25,960	6,704
Pension income amount	77	536,660	1,040,633	649,410	1,262,406	623,710	1,205,039	700,010	1,352,581
Disability amount	78	61,730	608,846	62,140	612,827	58,660	578,603	58,970	581,649
Disability amount transferred from a dependant	79	11,310	115,367	10,850	106,347	7,090	70,169	6,860	66,226
Interest paid on student loans	80	310	331	440	474	90	143	120	152

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 65 to 69 Males (Number)	Age Group: 65 to 69 Males (Thousands of Dollars)	Age Group: 65 to 69 Females (Number)	Age Group: 65 to 69 Females (Thousands of Dollars)	Age Group: 70 to 74 Males (Number)	Age Group: 70 to 74 Males (Thousands of Dollars)	Age Group: 70 to 74 Females (Number)	Age Group: 70 to 74 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	2,580	6,198	3,570	7,447	1,270	2,718	1,640	2,877
Tuition, education, and textbook amounts transferred from a child	82	9,480	41,332	2,980	11,850	2,560	10,808	730	2,734
Amounts transferred from spouse or common-law partner	83	135,540	1,005,175	139,590	1,030,669	170,900	1,313,965	122,590	887,068
Medical expenses	84	277,870	935,737	359,040	1,208,280	268,230	1,060,265	338,170	1,142,281
Total tax credits on personal amounts	85	1,143,340	4,780,557	1,221,790	5,055,753	937,870	3,962,952	1,030,830	4,226,640
Allowable charitable donations and government gifts	86	239,110	977,948	234,250	539,666	222,360	851,450	222,860	581,800
Eligible cultural and ecological gifts	87	300	7,608	310	2,586	340	8,234	330	2,714
Total tax credit on donations and gifts	88	238,660	299,903	233,910	157,249	222,120	258,928	222,720	170,218
Total federal non-refundable tax credits	89	1,143,350	5,080,460	1,221,800	5,213,003	937,890	4,221,880	1,030,840	4,396,858
Federal dividend tax credit	90	224,520	1,028,088	222,580	590,611	196,230	823,098	203,260	489,414
Minimum tax carryover	91	8,980	42,504	6,450	28,700	5,540	27,593	3,850	18,637
Basic federal tax	92	740,350	9,465,653	708,460	5,534,616	566,850	6,553,044	569,660	4,520,540
Federal foreign tax credit	93	120,000	150,674	130,350	79,949	111,700	105,432	126,450	74,508
Federal political contribution tax credit	94	12,110	2,733	7,700	1,541	12,990	2,922	9,020	1,870
Investment tax credit	95	1,550	12,981	500	2,522	1,050	9,553	510	2,462
Labour-sponsored funds tax credit (provincially registered)	96	870	478	580	324	200	135	140	94
Alternative minimum tax payable	97	3,010	131,935	1,820	53,400	2,020	96,862	1,360	39,373
Net federal tax	98	753,870	9,321,506	717,890	5,461,969	569,840	6,445,850	571,410	4,447,176
CPP contributions on self-employment	99	46,900	116,648	34,670	66,579	5,290	6,808	3,680	3,660
Social Benefits repayment	100	111,520	456,322	71,490	261,145	100,060	494,101	85,980	382,430
Canada workers benefit (CWB)	101	36,710	45,571	28,850	28,858	12,770	14,551	9,650	8,862
Canada Training Credit (CTC)	102	380	149	520	191	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	180	487	140	361	150	318	120	259
Eligible educator school supply tax credit	104	300	42	810	117	100	13	200	28
Net provincial or territorial tax	105	607,090	4,395,403	596,760	2,671,064	483,400	3,098,436	494,670	2,176,014
Total tax payable	106	820,590	14,290,547	791,370	8,461,388	633,090	10,045,511	638,210	7,009,635

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)
Number of taxable returns	1	487,430	0	502,790	0	528,620	0	647,820	0
Number of non-taxable returns	2	247,210	0	329,360	0	310,920	0	514,760	0
Total number of returns	3	734,640	0	832,160	0	839,540	0	1,162,580	0
Employment income	4	68,640	3,074,414	42,170	1,178,330	29,800	1,461,027	16,370	473,348
Commissions (from employment)	5	1,370	98,140	590	14,233	490	39,896	140	2,721
Other employment income	6	71,330	88,840	34,940	30,649	86,050	81,077	39,760	30,195
Old age security (OAS) pension	7	707,590	6,263,654	806,240	7,108,162	817,080	7,035,898	1,139,570	9,806,843
CPP or QPP benefits	8	709,400	7,177,490	783,470	6,679,978	799,790	8,055,694	1,067,310	9,511,433
Other pensions and superannuation	9	528,610	16,206,990	561,360	13,414,766	605,420	17,124,336	757,850	15,426,548
Elected split-pension amount	10	79,170	829,992	171,000	2,486,579	76,690	713,288	134,780	1,916,033
Employment insurance and other benefits	11	9,160	80,860	3,260	22,676	2,280	18,041	680	4,096
Taxable amount of dividends from taxable Canadian corporations	12	185,020	5,184,877	201,260	3,200,566	234,090	6,777,418	304,960	5,466,811
Interest and other investment income	13	329,880	2,501,787	376,720	2,510,884	431,310	3,808,498	590,420	5,057,214
Net partnership income (limited or non-active partners only)	14	2,760	61,967	1,910	-14,585	2,960	50,120	2,250	11,193
Net rental income	15	43,260	431,538	38,030	328,914	42,490	623,293	41,290	501,242
Taxable capital gains	16	135,130	3,227,575	156,830	2,347,851	178,330	6,780,484	246,860	7,041,156
RRSP income	17	11,230	122,313	11,250	72,869	18,450	138,854	27,430	166,793
Other income	18	150,220	1,264,627	168,610	1,094,447	201,190	2,241,372	276,260	2,694,348
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	160	682	160	672	110	397	80	238
Net business income	20	30,110	270,024	18,550	131,269	17,460	142,393	10,220	64,037
Net professional income	21	7,510	291,178	3,300	51,753	4,460	140,272	1,530	22,070
Net commission income	22	3,570	58,378	2,010	24,510	2,150	22,073	1,030	7,297
Net farming income	23	15,030	69,475	7,330	42,207	16,260	114,611	9,180	85,899
Net fishing income	24	560	13,281	100	1,302	290	5,109	30	301
Workers' compensation benefits	25	15,720	139,610	8,080	95,755	24,410	215,110	14,750	190,297
Social assistance payments	26	50,140	111,522	68,380	137,479	64,420	137,460	122,040	240,971
Net federal supplements	27	239,260	1,501,495	320,780	2,280,559	306,160	1,817,050	555,470	4,000,552
Total income assessed	28	729,130	49,073,792	824,460	43,286,052	833,910	57,549,581	1,155,190	62,783,813
Registered pension plan (RPP) deduction	29	2,220	5,464	1,740	3,784	1,270	2,788	750	2,946
RRSP/PRPP deduction	30	7,890	89,100	4,090	66,302	5,650	40,172	4,400	56,453
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	217,450	3,187,822	71,100	717,562	209,020	2,935,901	43,180	371,813
Annual union, professional, or like dues	33	28,620	11,839	13,400	5,674	18,730	4,976	6,220	1,688
Child care expenses	34	40	96	0	0	20	28	0	0
Business investment loss	35	140	5,371	70	2,364	90	7,299	60	3,530
Moving expenses	36	80	687	40	257	40	198	30	65
Support payments made	37	2,570	58,971	50	572	2,660	47,158	30	303
Carrying charges and interest expenses	38	118,300	674,860	122,330	589,414	149,370	788,976	187,080	959,634
Deduction for CPP or QPP contributions on self-employment and other earnings	39	0	0	0	0	0	0	0	0
Deduction for CPP or QPP enhanced contributions on employment income	40	0	0	0	0	0	0	0	0

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	5,200	406	2,350	135	2,780	210	990	54
Exploration and development expenses	42	2,220	36,627	980	9,441	2,890	33,229	1,610	12,400
Other employment expenses	43	3,850	27,039	1,450	4,562	1,250	12,831	440	1,386
Clergy residence deduction	44	490	6,127	110	1,162	270	2,983	50	525
Other deductions	45	22,740	232,340	23,230	452,177	28,530	272,108	35,250	559,399
Total deductions before adjustments	46	312,470	4,336,991	200,580	1,853,904	326,940	4,149,829	243,430	1,973,006
Social benefits repayment	47	74,070	386,604	70,160	337,323	87,020	465,927	99,620	518,021
Net income	48	728,460	44,383,136	824,150	41,107,715	833,440	52,955,570	1,154,930	60,302,189
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	170	24,147	40	719	130	9,785	0	0
Other payments deduction	51	253,820	1,751,368	330,740	2,512,538	328,270	2,167,097	571,910	4,427,916
Non-capital losses of other years	52	700	14,265	490	7,687	490	48,155	340	4,372
Net capital losses of other years	53	36,080	201,167	35,590	126,400	46,860	286,019	54,460	230,490
Capital gains deduction	54	2,430	346,492	1,660	227,686	3,470	641,205	2,900	553,611
Northern residents deductions	55	4,850	21,540	3,860	16,525	4,100	16,678	4,240	16,657
Additional deductions	56	15,560	91,441	18,410	84,734	28,070	132,827	40,840	258,800
Farming/fishing losses of prior years	57	560	8,140	180	1,978	470	10,449	140	1,818
Total deductions from net income	58	303,450	2,469,109	379,380	2,979,116	394,080	3,317,847	647,450	5,523,420
Taxable income assessed	59	725,410	41,930,003	820,040	38,134,369	829,560	49,650,820	1,146,720	54,795,354
Basic personal amount	60	733,770	11,482,911	831,450	13,024,345	838,450	13,122,800	1,161,670	18,198,017
Age amount	61	673,940	5,135,300	779,990	6,073,685	768,510	5,972,958	1,085,520	8,635,070
Spouse or common-law partner amount	62	52,960	296,073	12,730	102,101	54,800	270,057	11,920	95,262
Canada caregiver amount	63	15,390	96,273	10,720	61,767	18,830	114,019	9,870	55,909
Amount for an eligible dependant	64	590	6,084	1,720	16,918	530	4,851	1,660	14,153
Family caregiver amount for children under 18 years of age	65	100	280	60	228	0	0	20	52
CPP or QPP contributions through employment	66	1,440	662	790	322	450	158	240	91
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	43,090	19,916	25,970	10,277	12,640	5,136	6,710	2,338
PPIP premiums paid	69	12,700	1,815	6,740	755	4,140	587	1,980	213
PPIP premiums payable on employment income	70	260	48	110	15	90	14	70	8
PPIP premiums payable on self-employment income	71	5,220	522	2,360	174	2,790	271	990	70
Volunteer firefighters' amount/search and rescue volunteers' amount	72	750	4,512	60	336	290	1,712	20	90
Canada employment amount	73	133,110	115,431	74,750	66,318	113,020	70,344	55,340	34,185
Home accessibility expenses	74	3,280	19,248	2,960	17,676	4,600	28,027	4,320	23,294
Home buyers' amount	75	120	1,001	100	886	70	528	110	922
Digital news subscription expenses	76	33,730	9,279	21,440	5,732	33,270	9,764	24,120	6,787
Pension income amount	77	545,560	1,051,433	599,190	1,149,187	623,980	1,188,602	795,270	1,490,361
Disability amount	78	56,400	556,372	58,880	580,722	94,880	935,915	137,840	1,358,474
Disability amount transferred from a dependant	79	4,360	41,948	4,290	40,958	3,470	32,955	4,040	38,527
Interest paid on student loans	80	40	197	30	107	10	95	0	0

Individual Income Tax Return Statistics (2024 Tax Year)
Table 4: Tax return line items by age and gender (Canada)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	580	984	730	1,096	250	337	400	417
Tuition, education, and textbook amounts transferred from a child	82	890	3,734	360	1,516	470	2,101	290	1,317
Amounts transferred from spouse or common-law partner	83	155,700	1,205,329	93,310	652,561	196,620	1,537,056	80,880	558,099
Medical expenses	84	230,160	992,354	290,860	1,144,693	285,680	1,875,686	445,470	3,215,171
Total tax credits on personal amounts	85	733,800	3,156,285	831,470	3,442,897	838,470	3,776,131	1,161,690	5,059,390
Allowable charitable donations and government gifts	86	193,030	859,468	197,240	590,067	229,510	1,267,908	285,780	1,012,629
Eligible cultural and ecological gifts	87	300	35,759	310	2,436	390	9,043	430	9,580
Total tax credit on donations and gifts	88	192,870	273,192	197,110	174,434	229,320	391,455	285,640	304,829
Total federal non-refundable tax credits	89	733,810	3,429,477	831,470	3,617,331	838,490	4,167,586	1,161,690	5,364,219
Federal dividend tax credit	90	164,660	611,612	176,770	398,797	199,140	814,702	251,100	669,862
Minimum tax carryover	91	2,790	13,835	2,030	9,697	2,790	13,296	2,890	12,626
Basic federal tax	92	427,170	4,658,852	439,320	3,491,934	440,520	5,863,461	533,470	5,527,742
Federal foreign tax credit	93	98,040	74,263	113,570	57,524	124,010	85,924	165,930	86,735
Federal political contribution tax credit	94	12,200	2,799	8,390	1,756	13,910	3,199	9,690	1,988
Investment tax credit	95	790	7,680	360	1,878	730	6,544	500	3,438
Labour-sponsored funds tax credit (provincially registered)	96	70	51	60	43	60	44	70	45
Alternative minimum tax payable	97	1,500	84,016	1,090	30,897	2,280	93,245	2,800	106,936
Net federal tax	98	427,710	4,582,870	439,460	3,433,280	439,220	5,777,294	532,320	5,440,150
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	74,070	386,604	70,160	337,323	87,020	465,927	99,620	518,021
Canada workers benefit (CWB)	101	5,150	5,663	4,110	3,774	2,650	2,687	2,550	2,023
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	110	170	100	164	120	215	100	135
Eligible educator school supply tax credit	104	60	9	70	10	20	2	10	2
Net provincial or territorial tax	105	377,070	2,177,132	392,410	1,668,061	415,990	2,715,373	511,620	2,649,868
Total tax payable	106	487,430	7,146,699	502,790	5,438,829	528,620	8,958,663	647,820	8,608,077

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.