



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

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	1,574,510	0	1,512,370	0	3,086,890	0
Number of non-taxable returns	2	528,650	0	742,870	0	1,271,520	0
Total number of returns	3	2,103,160	0	2,255,250	0	4,358,410	0
Employment income	4	1,315,850	100,928,845	1,299,490	70,357,509	2,615,340	171,286,355
Commissions (from employment)	5	47,540	2,810,717	38,300	1,064,838	85,840	3,875,555
Other employment income	6	140,800	1,553,235	113,150	1,138,666	253,950	2,691,901
Old age security (OAS) pension	7	470,350	3,826,511	551,050	4,447,762	1,021,390	8,274,273
CPP or QPP benefits	8	538,620	5,350,475	631,640	5,440,586	1,170,260	10,791,061
Other pensions and superannuation	9	350,620	10,781,502	400,830	9,346,194	751,460	20,127,696
Elected split-pension amount	10	57,350	545,802	144,730	2,113,409	202,080	2,659,211
Employment insurance and other benefits	11	136,340	1,047,812	163,290	1,512,882	299,630	2,560,694
Taxable amount of dividends from taxable Canadian corporations	12	350,810	14,121,499	351,640	8,620,490	702,450	22,741,989
Interest and other investment income	13	643,000	4,675,091	769,600	5,466,007	1,412,610	10,141,098
Net partnership income (limited or non-active partners only)	14	5,220	51,696	4,280	16,979	9,500	68,674
Net rental income	15	183,430	745,995	193,870	960,032	377,300	1,706,027
Taxable capital gains	16	259,710	6,227,808	275,870	5,226,106	535,580	11,453,914
RRSP income	17	119,920	1,538,692	115,210	1,381,222	235,130	2,919,915
Other income	18	311,960	2,626,461	332,790	2,392,157	644,750	5,018,618
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	11,220	47,821	23,660	89,229	34,880	137,050
Net business income	20	211,530	4,439,409	174,380	2,795,038	385,910	7,234,447
Net professional income	21	37,060	1,525,411	44,630	1,458,956	81,690	2,984,367
Net commission income	22	27,290	513,704	24,910	325,336	52,200	839,039
Net farming income	23	14,130	-23,189	10,950	-19,891	25,070	-43,080
Net fishing income	24	2,260	49,401	640	12,394	2,890	61,794
Workers' compensation benefits	25	66,110	917,278	41,170	515,067	107,280	1,432,346
Social assistance payments	26	127,310	1,294,083	151,590	1,432,472	278,900	2,726,555
Net federal supplements	27	165,400	1,141,947	221,860	1,669,038	387,250	2,810,985
Total income assessed	28	2,039,860	166,752,682	2,145,540	127,978,356	4,185,400	294,731,038
Registered pension plan (RPP) deduction	29	283,640	1,783,143	387,340	2,165,340	670,970	3,948,482
RRSP/PRPP deduction	30	446,990	5,094,107	396,590	3,387,627	843,580	8,481,734
FHSA deduction	31	68,310	467,563	56,260	366,928	124,570	834,490
Deduction for elected split-pension amount	32	144,770	2,115,392	57,470	544,402	202,240	2,659,793
Annual union, professional, or like dues	33	361,350	453,502	444,880	462,476	806,220	915,978
Child care expenses	34	35,930	174,844	91,660	422,955	127,590	597,798
Business investment loss	35	560	18,313	320	12,456	880	30,768
Moving expenses	36	8,290	53,168	7,350	39,506	15,650	92,673



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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	7,360	171,827	520	6,774	7,880	178,601
Carrying charges and interest expenses	38	240,970	1,207,948	244,170	1,146,933	485,140	2,354,881
Deduction for CPP or QPP contributions on self-employment and other earnings	39	177,590	258,822	158,730	202,270	336,320	461,092
Deduction for CPP or QPP enhanced contributions on employment income	40	1,213,860	681,730	1,188,910	557,360	2,402,770	1,239,090
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	2,850	102,532	1,210	20,123	4,060	122,655
Other employment expenses	43	116,600	530,608	87,880	250,118	204,480	780,727
Clergy residence deduction	44	3,360	63,918	1,020	14,927	4,380	78,846
Other deductions	45	79,610	213,559	89,000	331,604	168,610	545,162
Total deductions before adjustments	46	1,593,260	13,392,079	1,529,100	9,933,723	3,122,360	23,325,801
Social benefits repayment	47	74,930	328,936	59,830	276,220	134,750	605,156
Net income	48	2,032,510	153,228,352	2,134,250	117,915,061	4,166,760	271,143,413
Canadian Forces personnel and police deduction	49	870	16,804	200	2,611	1,070	19,416
Security options deductions	50	3,770	473,614	1,560	100,564	5,330	574,178
Other payments deduction	51	310,760	3,351,623	349,100	3,614,683	659,860	6,966,306
Non-capital losses of other years	52	3,700	70,240	4,830	44,402	8,530	114,642
Net capital losses of other years	53	72,130	452,172	63,590	317,249	135,720	769,420
Capital gains deduction	54	3,450	507,070	2,630	386,442	6,080	893,513
Northern residents deductions	55	20,610	83,706	13,520	47,205	34,140	130,911
Additional deductions	56	13,550	100,568	16,400	88,884	29,950	189,452
Farming/fishing losses of prior years	57	620	12,529	510	5,561	1,120	18,090
Total deductions from net income	58	415,670	5,104,623	438,980	4,620,763	854,650	9,725,385
Taxable income assessed	59	1,985,260	148,146,050	2,086,710	113,313,277	4,071,970	261,459,327
Basic personal amount	60	2,103,130	32,582,685	2,255,230	35,052,020	4,358,360	67,634,705
Age amount	61	464,070	3,437,357	552,440	4,214,686	1,016,500	7,652,043
Spouse or common-law partner amount	62	227,300	2,502,282	93,180	975,835	320,480	3,478,117
Canada caregiver amount	63	24,460	165,940	21,740	145,225	46,200	311,165
Amount for an eligible dependant	64	17,860	263,743	87,760	1,314,041	105,620	1,577,784
Family caregiver amount for children under 18 years of age	65	12,880	38,104	13,140	38,834	26,020	76,938
CPP or QPP contributions through employment	66	1,231,260	2,901,369	1,213,590	2,468,543	2,444,850	5,369,912



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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	171,630	180,315	151,620	140,974	323,250	321,289
Employment insurance premiums	68	1,186,730	932,148	1,190,330	823,763	2,377,060	1,755,911
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,940	35,616	1,600	9,612	7,540	45,228
Canada employment amount	73	1,362,580	1,902,963	1,334,410	1,864,160	2,696,980	3,767,123
Home accessibility expenses	74	1,870	14,240	2,050	14,895	3,920	29,136
Home buyers' amount	75	13,360	110,777	10,760	84,464	24,120	195,240
Digital news subscription expenses	76	32,630	9,412	23,230	6,556	55,860	15,968
Pension income amount	77	373,000	721,701	461,690	891,297	834,690	1,612,998
Disability amount	78	80,780	800,267	90,940	899,198	171,710	1,699,465
Disability amount transferred from a dependant	79	27,250	384,919	29,130	401,772	56,390	786,691
Interest paid on student loans	80	3,650	3,031	5,920	4,375	9,560	7,406
Tuition, education, and textbook amounts	81	131,840	1,068,926	173,640	1,311,520	305,480	2,380,446
Tuition, education, and textbook amounts transferred from a child	82	33,030	152,645	26,860	119,672	59,880	272,317
Amounts transferred from spouse or common-law partner	83	120,070	840,644	94,410	684,487	214,480	1,525,131
Medical expenses	84	245,010	1,109,040	357,780	1,534,429	602,800	2,643,468
Total tax credits on personal amounts	85	2,103,140	7,524,033	2,255,240	7,950,613	4,358,380	15,474,646
Allowable charitable donations and government gifts	86	329,270	1,416,917	332,580	901,676	661,860	2,318,593
Eligible cultural and ecological gifts	87	300	3,954	320	2,428	630	6,382
Total tax credit on donations and gifts	88	327,790	428,399	331,470	263,223	659,260	691,621
Total federal non-refundable tax credits	89	2,103,140	7,952,432	2,255,240	8,213,835	4,358,380	16,166,267
Federal dividend tax credit	90	324,100	1,569,791	313,220	974,208	637,320	2,544,000
Minimum tax carryover	91	7,950	36,363	7,110	30,390	15,070	66,754
Basic federal tax	92	1,458,790	20,816,811	1,390,570	12,779,425	2,849,360	33,596,236
Federal foreign tax credit	93	180,140	330,229	191,380	182,042	371,530	512,271
Federal political contribution tax credit	94	16,010	3,890	10,600	2,280	26,600	6,170
Investment tax credit	95	1,250	17,214	510	3,331	1,760	20,545
Labour-sponsored funds tax credit (provincially registered)	96	10	5	10	3	20	8



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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	3,990	183,742	3,510	113,417	7,510	297,158
Net federal tax	98	1,510,470	20,536,061	1,447,250	12,664,367	2,957,720	33,200,429
CPP contributions on self-employment	99	166,700	435,341	148,400	340,253	315,100	775,594
Social Benefits repayment	100	74,930	328,936	59,830	276,220	134,750	605,156
Canada workers benefit (CWB)	101	203,920	271,384	204,260	270,691	408,180	542,075
Canada Training Credit (CTC)	102	37,920	15,289	59,780	24,625	97,700	39,914
Multigenerational home renovation tax credit (MHRTC)	103	160	599	130	497	290	1,096
Eligible educator school supply tax credit	104	2,320	325	8,830	1,260	11,140	1,584
Net provincial or territorial tax	105	1,426,970	10,020,890	1,335,280	5,834,691	2,762,250	15,855,581
Total tax payable	106	1,574,510	31,321,706	1,512,370	19,117,393	3,086,890	50,439,099

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

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	14,170	0	9,230	0	85,250	0	68,110	0
Number of non-taxable returns	2	47,420	0	50,690	0	78,750	0	91,840	0
Total number of returns	3	61,590	0	59,920	0	164,000	0	159,950	0
Employment income	4	46,580	635,322	46,090	472,667	135,740	4,286,748	134,340	3,362,023
Commissions (from employment)	5	500	1,561	740	1,077	3,840	38,736	4,250	21,161
Other employment income	6	1,480	5,693	1,900	4,826	6,590	46,632	7,980	44,490
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,740	9,353	2,730	9,486	1,350	4,414	1,960	6,775
Other pensions and superannuation	9	70	646	80	799	70	307	90	420
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	1,160	5,484	400	1,869	11,200	69,085	7,090	46,614
Taxable amount of dividends from taxable Canadian corporations	12	1,270	11,032	1,200	10,789	5,580	39,676	3,870	25,067
Interest and other investment income	13	6,840	11,811	6,980	10,105	23,210	38,783	24,860	39,638
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	50	282	40	345	1,180	4,293	890	4,058
Taxable capital gains	16	1,430	32,301	1,240	33,983	6,870	35,609	3,790	25,348
RRSP income	17	70	181	30	58	1,030	3,726	490	1,573
Other income	18	12,940	98,755	13,750	104,542	23,040	128,552	20,690	127,761
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,340	3,083	1,860	5,280	3,880	12,970	5,890	20,995
Net business income	20	2,640	22,871	2,040	13,148	12,610	111,397	7,670	63,690
Net professional income	21	430	2,279	510	1,936	1,870	16,124	2,140	15,103
Net commission income	22	260	1,688	200	878	2,320	13,643	1,240	7,777
Net farming income	23	30	478	20	207	110	717	60	290
Net fishing income	24	40	719	0	0	130	2,853	30	381
Workers' compensation benefits	25	460	1,114	250	453	2,560	11,513	1,730	7,199
Social assistance payments	26	1,790	21,754	1,620	19,365	8,400	117,575	7,700	113,637
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	55,390	866,502	53,880	691,996	152,310	4,983,847	148,200	3,934,476
Registered pension plan (RPP) deduction	29	840	1,033	480	508	9,190	24,147	10,600	28,134
RRSP/PRPP deduction	30	760	1,720	340	756	10,480	45,397	7,160	22,620
FHSA deduction	31	510	2,573	280	1,375	7,940	47,137	5,740	31,359
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	7,210	2,421	6,390	1,586	25,550	16,711	28,630	14,278
Child care expenses	34	0	0	0	0	30	43	250	613
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	180	200	240	253	1,340	1,812	1,430	1,870
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	690	572	580	516	3,240	3,063	2,720	2,365
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,820	761	1,400	419	13,390	7,723	9,080	4,860
Deduction for CPP or QPP enhanced contributions on employment income	40	26,050	3,736	24,870	2,389	126,440	37,413	123,590	28,791

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

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	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	410	793	100	116	3,770	11,119	2,110	3,813
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	250	102	0	0	3,680	3,868	0	0
Total deductions before adjustments	46	30,220	13,921	28,490	8,711	133,310	198,840	129,030	143,511
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	55,330	852,925	53,810	683,628	152,010	4,786,790	147,910	3,792,399
Canadian Forces personnel and police deduction	49	0	0	0	0	80	1,248	20	256
Security options deductions	50	0	0	0	0	20	36	0	0
Other payments deduction	51	2,250	22,868	1,860	19,818	10,880	129,088	9,370	120,836
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	60	94	50	103	890	1,274	360	1,005
Capital gains deduction	54	50	14,108	70	16,432	40	8,607	40	7,480
Northern residents deductions	55	270	560	190	356	1,160	3,503	830	1,993
Additional deductions	56	40	85	40	125	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,670	37,779	2,210	36,848	13,100	145,730	10,700	135,846
Taxable income assessed	59	54,310	815,158	52,870	646,808	147,810	4,642,589	143,900	3,660,354
Basic personal amount	60	61,590	947,148	59,920	922,408	164,000	2,512,034	159,950	2,458,074
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	50	592	140	1,542	2,560	29,048	3,400	38,379
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	20	372	180	2,825	140	2,043	1,620	25,041
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	50	149
CPP or QPP contributions through employment	66	27,920	19,259	27,050	12,646	130,410	181,044	128,290	143,387
CPP or QPP contributions on self-employment and other earnings	67	1,810	577	1,400	326	13,120	5,726	8,860	3,627
Employment insurance premiums	68	40,040	9,982	39,180	7,453	129,260	65,045	127,580	53,635
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	60	366	30	186	280	1,656	90	552
Canada employment amount	73	46,730	64,375	46,160	63,313	136,320	192,653	134,960	190,252
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	20	177	0	0	600	5,285	490	3,790
Digital news subscription expenses	76	50	15	50	18	520	150	390	111
Pension income amount	77	60	102	80	128	60	79	90	109
Disability amount	78	2,270	26,156	1,560	17,809	3,990	39,268	2,960	29,105
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	130	97	260	198



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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	6,240	25,322	6,250	25,385	47,100	391,149	51,490	408,350
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	910	1,158	1,080	1,340	3,980	5,550	6,190	8,704
Total tax credits on personal amounts	85	61,590	164,360	59,920	158,352	164,000	515,282	159,950	504,903
Allowable charitable donations and government gifts	86	620	463	370	240	4,620	4,846	4,070	3,385
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	590	123	340	62	4,460	1,321	3,950	905
Total federal non-refundable tax credits	89	61,590	164,484	59,920	158,414	164,000	516,603	159,950	505,808
Federal dividend tax credit	90	780	1,231	660	1,211	4,670	3,952	2,870	2,685
Minimum tax carryover	91	70	324	80	416	80	501	60	336
Basic federal tax	92	13,140	32,404	8,360	14,967	71,290	311,016	54,960	167,470
Federal foreign tax credit	93	400	617	340	220	2,780	3,837	1,580	1,359
Federal political contribution tax credit	94	0	0	0	0	0	0	0	0
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	40	842	40	929	30	877	20	522
Net federal tax	98	13,100	31,801	8,320	14,788	78,320	316,304	62,260	175,777
CPP contributions on self-employment	99	1,540	1,282	1,170	705	11,430	12,996	7,790	8,188
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	6,520	8,098	5,710	7,439	35,580	42,742	35,100	43,320
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	0	0	10	2	40	6	140	17
Net provincial or territorial tax	105	8,740	11,624	4,480	4,895	65,430	128,139	48,340	68,268
Total tax payable	106	14,170	44,715	9,230	20,390	85,250	458,018	68,110	252,303

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

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	147,250	0	134,270	0	171,020	0	154,800	0
Number of non-taxable returns	2	42,720	0	57,880	0	30,260	0	52,330	0
Total number of returns	3	189,960	0	192,150	0	201,280	0	207,120	0
Employment income	4	162,830	9,194,220	161,590	7,368,331	170,150	12,694,663	164,430	9,157,142
Commissions (from employment)	5	6,720	150,064	6,230	79,491	7,120	275,501	6,000	132,320
Other employment income	6	10,460	84,082	10,330	90,417	13,110	139,622	10,630	147,092
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	210	1,321	370	1,955	390	4,053	730	7,328
Other pensions and superannuation	9	90	926	120	732	180	2,259	170	1,825
Elected split-pension amount	10	0	0	0	0	0	0	80	783
Employment insurance and other benefits	11	17,860	124,770	20,730	191,848	22,330	160,279	34,820	405,827
Taxable amount of dividends from taxable Canadian corporations	12	12,280	188,021	8,520	82,381	17,860	463,441	12,760	216,347
Interest and other investment income	13	36,130	75,575	40,200	85,009	44,310	123,222	48,890	122,905
Net partnership income (limited or non-active partners only)	14	70	161	0	0	130	1,261	0	0
Net rental income	15	5,600	10,500	4,830	14,317	12,580	25,424	13,110	34,814
Taxable capital gains	16	12,920	86,451	7,950	51,377	16,160	197,989	10,830	112,488
RRSP income	17	3,850	20,427	2,470	9,255	8,590	47,624	6,020	25,632
Other income	18	15,540	55,720	11,880	48,145	16,920	78,484	13,280	62,680
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,350	10,349	4,480	18,443	1,380	8,383	3,250	15,263
Net business income	20	20,380	273,380	14,080	200,455	23,670	447,996	18,980	343,097
Net professional income	21	3,510	72,005	4,340	82,048	4,860	194,656	6,130	229,027
Net commission income	22	3,440	34,817	2,140	18,901	3,480	46,251	2,680	30,872
Net farming income	23	250	-211	170	86	480	-1,045	380	-233
Net fishing income	24	140	4,072	30	397	160	4,223	40	716
Workers' compensation benefits	25	3,760	27,282	2,780	21,036	4,470	44,838	2,960	30,435
Social assistance payments	26	9,600	136,115	9,470	143,187	10,010	141,246	10,510	162,508
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	182,240	10,551,335	180,380	8,508,952	194,900	15,101,754	192,380	11,242,698
Registered pension plan (RPP) deduction	29	24,990	106,345	36,970	161,458	36,020	193,825	50,060	247,518
RRSP/PRPP deduction	30	32,890	242,040	29,590	160,405	51,470	477,242	46,380	320,277
FHSA deduction	31	18,880	129,100	16,880	109,150	18,000	127,428	15,190	102,528
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	37,070	38,334	48,950	43,742	44,070	57,431	54,890	57,311
Child care expenses	34	450	1,524	3,440	10,971	3,580	16,434	17,630	77,995
Business investment loss	35	30	248	0	0	30	706	0	0
Moving expenses	36	1,950	4,296	1,770	3,533	1,530	7,186	1,160	4,520
Support payments made	37	50	74	0	0	0	0	0	0
Carrying charges and interest expenses	38	5,810	10,335	4,920	7,473	8,760	21,861	7,240	15,683
Deduction for CPP or QPP contributions on self-employment and other earnings	39	20,680	19,967	15,720	15,775	22,650	30,756	19,780	27,054
Deduction for CPP or QPP enhanced contributions on employment income	40	157,360	76,932	154,380	65,421	165,770	96,931	157,610	77,287

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

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	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	12,550	46,477	9,990	21,816	18,820	80,219	15,050	34,970
Clergy residence deduction	44	170	1,900	70	667	260	4,176	100	1,074
Other deductions	45	8,180	10,759	9,180	10,769	8,910	12,864	9,530	12,595
Total deductions before adjustments	46	167,900	688,533	163,980	611,475	180,410	1,129,070	173,400	979,909
Social benefits repayment	47	1,280	1,980	250	319	2,080	3,463	510	732
Net income	48	181,790	9,868,874	179,780	7,901,467	194,270	13,990,163	191,120	10,271,531
Canadian Forces personnel and police deduction	49	220	4,009	50	658	170	3,061	40	391
Security options deductions	50	220	2,429	0	0	430	9,001	260	5,117
Other payments deduction	51	13,220	163,397	12,150	164,224	14,320	186,085	13,320	192,943
Non-capital losses of other years	52	140	1,079	130	417	230	2,095	320	1,999
Net capital losses of other years	53	3,210	6,348	1,300	2,485	4,570	16,034	2,260	8,330
Capital gains deduction	54	90	11,569	60	8,997	170	26,108	110	14,309
Northern residents deductions	55	1,940	6,898	1,240	3,650	2,300	8,978	1,370	4,541
Additional deductions	56	130	7,565	160	2,023	150	4,662	0	0
Farming/fishing losses of prior years	57	0	0	0	0	20	83	0	0
Total deductions from net income	58	18,930	203,672	15,050	184,010	22,010	257,744	17,620	230,816
Taxable income assessed	59	176,970	9,670,682	174,840	7,717,885	189,230	13,734,315	185,620	10,041,501
Basic personal amount	60	189,960	2,919,008	192,150	2,949,978	201,270	3,097,809	207,120	3,194,997
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	12,590	146,729	6,760	74,069	25,450	303,679	9,900	109,305
Canada caregiver amount	63	210	1,390	180	1,218	440	2,949	350	2,317
Amount for an eligible dependant	64	520	7,340	5,170	80,004	1,350	20,230	10,640	164,802
Family caregiver amount for children under 18 years of age	65	120	349	370	1,038	640	1,839	1,280	3,783
CPP or QPP contributions through employment	66	159,490	342,146	157,570	299,886	167,280	413,160	160,410	341,354
CPP or QPP contributions on self-employment and other earnings	67	19,940	14,224	15,040	11,167	21,740	21,469	18,820	18,821
Employment insurance premiums	68	157,200	115,925	156,240	104,166	162,650	135,601	157,060	114,576
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	450	2,718	160	942	610	3,666	240	1,410
Canada employment amount	73	164,000	233,181	162,870	230,758	171,830	244,611	166,060	234,986
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	2,810	23,476	2,500	19,129	3,760	30,827	2,990	23,027
Digital news subscription expenses	76	1,040	279	810	232	1,400	366	1,120	294
Pension income amount	77	80	102	120	163	170	267	230	363
Disability amount	78	3,980	39,124	3,500	34,522	4,160	41,002	3,980	39,209
Disability amount transferred from a dependant	79	270	3,704	560	8,479	1,060	16,358	1,800	28,767
Interest paid on student loans	80	930	769	1,560	1,175	1,120	904	1,830	1,382

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

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	33,210	342,627	43,240	430,375	18,460	159,506	25,470	201,585
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	20	59	20	48
Amounts transferred from spouse or common-law partner	83	3,180	13,237	1,080	4,528	4,320	18,076	1,420	6,347
Medical expenses	84	5,800	10,143	11,120	18,949	7,970	18,538	15,620	33,363
Total tax credits on personal amounts	85	189,960	632,490	192,150	640,665	201,270	679,683	207,120	678,199
Allowable charitable donations and government gifts	86	12,170	16,974	12,250	13,347	19,550	39,689	18,440	23,087
Eligible cultural and ecological gifts	87	20	6	20	5	0	0	10	7
Total tax credit on donations and gifts	88	11,990	4,692	12,120	3,634	19,380	11,358	18,300	6,355
Total federal non-refundable tax credits	89	189,960	637,183	192,150	644,299	201,270	691,041	207,120	684,554
Federal dividend tax credit	90	11,680	18,381	7,880	8,753	17,470	46,001	12,200	21,079
Minimum tax carryover	91	170	845	130	794	240	1,232	210	1,168
Basic federal tax	92	133,190	1,061,159	120,250	692,084	159,360	1,824,512	141,870	1,120,240
Federal foreign tax credit	93	7,600	11,593	5,330	6,437	10,430	20,496	7,650	12,443
Federal political contribution tax credit	94	260	53	120	23	420	81	240	43
Investment tax credit	95	0	0	0	0	20	96	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	70	1,829	40	1,152	140	5,292	70	3,186
Net federal tax	98	140,860	1,058,603	128,010	695,029	165,660	1,811,287	148,830	1,116,185
CPP contributions on self-employment	99	18,690	33,533	14,240	26,498	20,930	51,573	18,250	45,388
Social Benefits repayment	100	1,280	1,980	250	319	2,080	3,463	510	732
Canada workers benefit (CWB)	101	34,680	41,799	33,240	40,848	25,960	33,599	24,990	33,879
Canada Training Credit (CTC)	102	11,750	3,785	16,080	5,167	10,160	4,327	14,300	6,017
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	160	20	1,010	132	290	37	1,320	180
Net provincial or territorial tax	105	128,980	461,050	114,880	291,027	156,040	822,978	135,520	484,059
Total tax payable	106	147,250	1,555,186	134,270	1,013,002	171,020	2,689,378	154,800	1,646,824

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

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	165,760	0	147,620	0	151,170	0	139,910	0
Number of non-taxable returns	2	25,700	0	49,840	0	22,750	0	43,350	0
Total number of returns	3	191,460	0	197,460	0	173,920	0	183,260	0
Employment income	4	157,030	13,852,550	149,730	9,228,917	138,600	13,529,550	137,610	9,263,076
Commissions (from employment)	5	6,130	320,201	5,100	147,743	5,700	431,184	4,260	155,337
Other employment income	6	13,410	171,490	10,040	105,945	12,480	170,937	9,880	116,347
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	890	10,251	1,650	16,640	1,460	17,176	3,110	33,018
Other pensions and superannuation	9	310	5,471	330	5,392	500	15,142	530	10,777
Elected split-pension amount	10	70	620	230	2,646	140	950	500	6,567
Employment insurance and other benefits	11	20,320	151,112	30,110	345,187	14,250	113,359	17,490	154,413
Taxable amount of dividends from taxable Canadian corporations	12	23,630	905,091	17,270	461,996	25,370	1,256,711	19,940	651,036
Interest and other investment income	13	46,630	154,575	51,120	172,579	44,000	191,277	49,790	225,803
Net partnership income (limited or non-active partners only)	14	260	1,281	200	679	340	2,056	250	895
Net rental income	15	18,530	38,122	19,760	49,653	21,230	37,526	22,860	63,798
Taxable capital gains	16	17,440	317,148	12,570	154,366	16,510	304,089	13,480	200,288
RRSP income	17	13,600	75,537	10,620	46,883	14,970	103,482	12,490	64,979
Other income	18	17,390	102,735	14,240	73,752	17,130	121,604	15,670	91,965
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	890	6,028	2,580	11,090	570	2,992	2,010	7,226
Net business income	20	23,910	524,886	20,340	372,321	22,600	558,213	19,950	369,153
Net professional income	21	4,740	239,330	6,030	250,793	3,930	185,309	5,490	234,751
Net commission income	22	3,100	49,242	3,040	38,646	2,840	57,657	3,150	43,572
Net farming income	23	790	-1,991	730	-1,693	1,090	-2,483	870	-2,099
Net fishing income	24	200	6,483	40	740	210	5,777	40	1,143
Workers' compensation benefits	25	4,920	62,015	3,260	39,109	5,140	72,714	3,760	47,922
Social assistance payments	26	9,450	136,234	10,800	169,921	8,590	128,352	10,280	159,899
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	185,850	17,129,284	182,420	11,701,149	168,890	17,304,550	170,620	11,915,584
Registered pension plan (RPP) deduction	29	38,610	241,253	52,310	285,948	38,120	263,865	52,990	322,454
RRSP/PRPP deduction	30	58,900	615,045	50,180	369,559	57,800	638,508	50,370	391,999
FHSA deduction	31	11,080	78,289	8,640	57,929	5,730	39,830	4,430	29,853
Deduction for elected split-pension amount	32	90	585	50	205	180	1,807	110	623
Annual union, professional, or like dues	33	43,370	62,046	54,650	59,827	40,290	60,082	53,500	62,841
Child care expenses	34	9,840	53,009	31,570	165,955	10,980	57,225	24,700	117,519
Business investment loss	35	60	1,213	0	0	70	1,804	40	945
Moving expenses	36	1,060	8,877	780	5,388	700	8,573	560	5,695
Support payments made	37	410	3,487	50	287	770	7,393	70	507
Carrying charges and interest expenses	38	12,240	39,806	9,900	31,435	14,290	56,580	12,050	46,756
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,750	34,038	20,560	29,339	20,070	33,953	19,870	28,397
Deduction for CPP or QPP enhanced contributions on employment income	40	153,190	96,798	143,720	74,483	135,520	88,687	132,720	72,350

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

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	0	0	0	0	0	0	0	0
Exploration and development expenses	42	60	4,138	10	1,119	100	5,843	20	800
Other employment expenses	43	18,640	71,264	14,030	34,803	16,080	71,558	12,070	33,787
Clergy residence deduction	44	330	6,268	110	1,282	410	8,392	140	2,120
Other deductions	45	7,970	11,982	8,400	13,463	6,730	11,547	7,180	18,495
Total deductions before adjustments	46	170,650	1,328,160	162,330	1,131,542	153,690	1,355,786	150,890	1,135,398
Social benefits repayment	47	2,240	3,812	550	810	1,890	3,252	480	779
Net income	48	185,050	15,810,052	180,710	10,586,330	168,020	15,957,002	168,920	10,795,975
Canadian Forces personnel and police deduction	49	150	3,391	30	450	110	2,117	20	381
Security options deductions	50	510	24,513	240	7,554	580	45,419	250	12,083
Other payments deduction	51	14,190	198,249	13,910	209,030	13,540	201,066	13,850	207,821
Non-capital losses of other years	52	280	3,979	500	3,776	330	6,109	570	4,058
Net capital losses of other years	53	4,990	19,869	2,650	8,615	4,870	23,670	2,820	12,024
Capital gains deduction	54	220	31,545	140	22,633	250	33,844	190	31,536
Northern residents deductions	55	2,290	9,796	1,310	4,636	2,040	9,256	1,280	4,729
Additional deductions	56	0	0	150	3,974	120	4,237	130	3,928
Farming/fishing losses of prior years	57	0	0	20	134	0	0	50	432
Total deductions from net income	58	22,390	297,431	18,660	261,570	21,440	330,319	18,860	278,554
Taxable income assessed	59	180,130	15,513,597	175,220	10,326,186	163,250	15,628,304	163,870	10,518,493
Basic personal amount	60	191,460	2,955,010	197,450	3,059,976	173,920	2,688,292	183,260	2,846,724
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	32,350	391,886	10,590	118,842	29,830	359,323	10,790	121,701
Canada caregiver amount	63	770	5,257	640	4,346	1,290	8,755	1,300	9,195
Amount for an eligible dependant	64	2,590	39,482	16,790	259,212	3,910	59,209	20,540	313,413
Family caregiver amount for children under 18 years of age	65	2,150	6,347	2,830	8,547	3,440	10,417	3,680	11,044
CPP or QPP contributions through employment	66	154,350	404,260	145,950	324,695	136,390	366,913	134,340	312,584
CPP or QPP contributions on self-employment and other earnings	67	20,890	23,645	19,580	20,374	19,260	23,506	18,840	19,694
Employment insurance premiums	68	146,000	128,173	140,180	105,988	125,560	112,947	127,220	100,457
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	740	4,434	180	1,104	660	3,966	210	1,242
Canada employment amount	73	158,930	226,187	151,430	214,254	140,680	200,163	139,390	197,480
Home accessibility expenses	74	40	344	30	200	40	421	40	317
Home buyers' amount	75	2,660	21,803	1,910	15,057	1,580	13,202	1,150	9,190
Digital news subscription expenses	76	1,690	435	1,090	283	1,660	434	1,070	280
Pension income amount	77	340	588	510	900	590	1,071	940	1,723
Disability amount	78	3,930	38,724	4,240	41,792	3,860	38,052	4,380	43,175
Disability amount transferred from a dependant	79	3,060	49,459	3,940	64,152	4,800	80,119	5,420	86,864
Interest paid on student loans	80	710	660	1,040	760	390	307	610	401



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

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	10,590	71,454	16,490	103,516	6,640	38,449	11,970	65,500
Tuition, education, and textbook amounts transferred from a child	82	110	321	190	631	970	3,425	1,630	6,195
Amounts transferred from spouse or common-law partner	83	3,910	16,792	1,360	6,861	3,360	15,349	1,420	8,235
Medical expenses	84	10,560	30,308	19,620	54,453	12,700	39,627	21,960	63,319
Total tax credits on personal amounts	85	191,460	662,380	197,460	660,986	173,920	609,631	183,260	632,885
Allowable charitable donations and government gifts	86	26,510	69,263	22,830	36,132	30,130	95,589	26,150	54,354
Eligible cultural and ecological gifts	87	0	0	20	7	10	8	20	15
Total tax credit on donations and gifts	88	26,330	19,939	22,710	10,084	29,990	27,769	26,060	15,345
Total federal non-refundable tax credits	89	191,460	682,320	197,460	671,069	173,920	637,399	183,260	648,230
Federal dividend tax credit	90	23,060	93,571	16,370	48,335	24,770	135,588	18,740	68,765
Minimum tax carryover	91	490	2,031	290	958	600	2,403	510	2,002
Basic federal tax	92	155,030	2,266,904	134,580	1,221,329	141,330	2,410,698	127,040	1,302,097
Federal foreign tax credit	93	11,320	31,970	8,430	10,100	11,230	24,483	8,980	11,806
Federal political contribution tax credit	94	670	165	360	72	790	183	430	90
Investment tax credit	95	70	911	10	178	80	867	20	70
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	220	9,151	130	3,295	240	8,438	150	4,277
Net federal tax	98	160,570	2,241,817	141,500	1,219,358	146,320	2,391,696	133,920	1,298,812
CPP contributions on self-employment	99	20,430	57,155	19,190	49,281	19,140	57,065	18,710	47,741
Social Benefits repayment	100	2,240	3,812	550	810	1,890	3,252	480	779
Canada workers benefit (CWB)	101	20,650	29,087	20,940	30,947	16,970	25,133	18,920	29,044
Canada Training Credit (CTC)	102	6,330	2,821	10,000	4,459	4,180	1,885	7,820	3,598
Multigenerational home renovation tax credit (MHRTC)	103	10	55	0	0	20	124	20	74
Eligible educator school supply tax credit	104	350	50	1,300	182	320	45	1,340	200
Net provincial or territorial tax	105	152,390	1,058,684	129,020	541,317	138,770	1,158,000	122,740	592,475
Total tax payable	106	165,760	3,361,554	147,620	1,811,292	151,170	3,610,098	139,910	1,940,186

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

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	127,370	0	125,080	0	122,000	0	124,050	0
Number of non-taxable returns	2	19,570	0	33,620	0	20,190	0	32,090	0
Total number of returns	3	146,940	0	158,700	0	142,190	0	156,140	0
Employment income	4	114,710	11,809,260	119,030	8,382,660	106,450	11,171,148	113,230	8,026,099
Commissions (from employment)	5	4,620	358,758	3,130	131,423	4,070	411,299	2,750	130,531
Other employment income	6	10,890	158,307	8,880	125,144	11,730	216,494	9,750	145,989
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,230	26,745	4,610	49,818	3,590	43,547	7,270	78,662
Other pensions and superannuation	9	690	20,402	690	13,321	1,360	47,824	2,040	35,873
Elected split-pension amount	10	200	1,498	1,110	14,871	600	4,358	3,300	46,923
Employment insurance and other benefits	11	9,970	82,835	12,250	85,050	9,340	79,446	11,910	82,493
Taxable amount of dividends from taxable Canadian corporations	12	24,280	1,267,413	20,610	693,639	26,390	1,478,086	25,500	812,611
Interest and other investment income	13	39,300	250,853	47,350	308,898	41,390	340,541	53,270	469,109
Net partnership income (limited or non-active partners only)	14	380	14,409	320	2,685	480	3,553	430	2,797
Net rental income	15	19,920	39,536	21,830	64,771	20,040	61,634	23,270	95,953
Taxable capital gains	16	15,060	462,173	14,350	243,269	16,510	448,190	18,670	409,933
RRSP income	17	11,740	104,045	10,520	80,359	10,320	130,092	10,000	116,433
Other income	18	15,960	134,680	16,100	107,829	18,030	154,083	20,100	137,920
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	310	1,514	1,420	4,382	190	883	1,050	3,060
Net business income	20	19,120	561,372	17,400	342,623	18,420	527,040	16,880	319,896
Net professional income	21	3,140	151,695	4,370	166,173	2,840	171,453	3,930	154,123
Net commission income	22	2,270	54,267	2,650	34,104	2,060	60,119	2,550	37,003
Net farming income	23	1,110	-4,602	930	-3,495	1,170	-3,356	970	-2,763
Net fishing income	24	170	4,585	60	975	160	4,398	70	1,384
Workers' compensation benefits	25	5,140	76,713	3,980	54,051	5,970	94,329	4,620	62,730
Social assistance payments	26	7,450	112,718	8,720	134,355	7,730	115,969	8,250	123,626
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	142,700	15,690,440	149,750	11,062,024	138,240	15,562,707	148,320	11,325,748
Registered pension plan (RPP) deduction	29	34,180	253,321	49,020	316,499	33,860	258,812	48,120	315,722
RRSP/PRPP deduction	30	51,390	594,368	46,880	383,222	50,580	633,296	48,570	436,014
FHSA deduction	31	2,860	19,546	2,270	14,844	1,530	10,620	1,350	9,234
Deduction for elected split-pension amount	32	300	3,430	140	739	640	10,461	340	2,203
Annual union, professional, or like dues	33	35,390	53,156	48,730	59,711	35,020	52,687	46,710	58,371
Child care expenses	34	6,880	30,931	10,470	38,713	2,880	11,091	2,990	9,231
Business investment loss	35	50	2,622	30	937	70	1,672	40	1,308
Moving expenses	36	470	6,732	410	5,420	370	5,820	320	3,925
Support payments made	37	940	12,690	110	1,296	1,100	25,233	90	1,299
Carrying charges and interest expenses	38	14,550	82,632	13,010	64,687	16,960	115,230	16,300	109,936
Deduction for CPP or QPP contributions on self-employment and other earnings	39	16,870	29,404	16,780	24,055	16,330	29,671	16,090	22,766
Deduction for CPP or QPP enhanced contributions on employment income	40	112,210	74,423	115,120	64,476	103,830	69,195	109,160	61,500

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

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	0	0	0	0	0	0	0	0
Exploration and development expenses	42	140	12,590	50	1,581	200	12,889	60	2,748
Other employment expenses	43	12,390	57,745	9,560	28,568	11,120	60,471	8,820	28,073
Clergy residence deduction	44	400	8,327	100	1,667	390	8,382	120	2,101
Other deductions	45	5,310	9,037	6,250	11,011	5,180	12,101	6,560	19,112
Total deductions before adjustments	46	128,770	1,251,029	131,510	1,017,595	122,050	1,317,750	127,190	1,083,645
Social benefits repayment	47	1,540	2,666	410	665	1,490	2,629	440	703
Net income	48	141,890	14,454,314	148,390	10,060,922	137,360	14,256,631	146,930	10,265,913
Canadian Forces personnel and police deduction	49	60	1,275	10	250	40	1,132	0	0
Security options deductions	50	550	52,556	170	22,367	460	52,034	180	11,027
Other payments deduction	51	12,410	189,437	12,510	188,406	13,460	210,298	12,710	186,356
Non-capital losses of other years	52	350	8,164	580	4,486	400	5,290	600	8,464
Net capital losses of other years	53	4,380	28,984	3,290	18,970	4,810	44,451	4,590	36,120
Capital gains deduction	54	260	43,297	190	28,695	310	42,192	200	29,133
Northern residents deductions	55	1,760	7,729	1,130	4,105	1,630	7,019	1,050	3,778
Additional deductions	56	130	4,033	0	0	120	4,299	140	3,292
Farming/fishing losses of prior years	57	60	801	50	389	0	0	60	659
Total deductions from net income	58	19,510	341,270	17,750	276,270	20,800	372,024	19,160	280,923
Taxable income assessed	59	137,550	14,114,239	143,970	9,785,917	132,500	13,885,675	142,480	9,986,132
Basic personal amount	60	146,940	2,274,600	158,700	2,471,695	142,180	2,206,176	156,140	2,436,075
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	22,250	264,739	9,230	102,944	19,510	228,781	9,390	102,759
Canada caregiver amount	63	1,950	14,544	1,960	14,001	3,010	22,358	3,020	21,558
Amount for an eligible dependant	64	3,880	57,991	16,700	249,289	2,820	41,064	10,050	144,229
Family caregiver amount for children under 18 years of age	65	3,160	9,430	2,820	8,227	1,960	5,684	1,470	4,179
CPP or QPP contributions through employment	66	112,880	306,776	116,320	277,756	104,540	285,180	110,290	265,150
CPP or QPP contributions on self-employment and other earnings	67	16,230	20,362	15,990	16,664	15,790	20,522	15,240	15,754
Employment insurance premiums	68	102,140	92,871	109,360	88,721	92,890	84,816	102,690	83,985
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	600	3,612	140	834	540	3,210	120	732
Canada employment amount	73	116,710	166,018	120,890	171,530	109,170	155,044	115,560	163,848
Home accessibility expenses	74	60	479	50	452	70	568	70	575
Home buyers' amount	75	830	6,907	690	5,645	470	3,909	420	3,464
Digital news subscription expenses	76	1,450	389	1,060	292	1,590	441	1,240	342
Pension income amount	77	830	1,538	1,670	3,151	1,860	3,511	4,960	9,506
Disability amount	78	3,770	37,191	4,660	45,933	4,140	40,755	5,230	51,551
Disability amount transferred from a dependant	79	4,790	76,271	4,790	72,200	4,070	57,860	3,780	49,849
Interest paid on student loans	80	180	151	300	210	100	58	170	113



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

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	3,910	19,293	8,140	39,030	2,530	11,536	5,170	21,101
Tuition, education, and textbook amounts transferred from a child	82	5,020	20,983	5,640	24,325	10,650	50,750	9,280	42,811
Amounts transferred from spouse or common-law partner	83	2,310	11,649	1,410	9,508	2,150	12,987	2,410	17,688
Medical expenses	84	12,910	43,801	20,890	59,130	13,570	47,546	21,520	64,751
Total tax credits on personal amounts	85	146,940	514,483	158,700	549,279	142,180	492,431	156,140	525,029
Allowable charitable donations and government gifts	86	28,150	109,271	25,650	62,550	28,330	101,032	27,170	66,137
Eligible cultural and ecological gifts	87	20	9	20	10	0	0	30	24
Total tax credit on donations and gifts	88	28,050	32,333	25,560	17,908	28,230	29,908	27,100	19,033
Total federal non-refundable tax credits	89	146,940	546,816	158,700	567,187	142,180	522,340	156,140	544,062
Federal dividend tax credit	90	23,550	138,259	19,250	75,387	25,370	164,550	23,630	88,393
Minimum tax carryover	91	680	3,360	560	2,283	770	3,619	760	3,148
Basic federal tax	92	119,280	2,295,763	114,660	1,247,061	114,230	2,289,314	115,010	1,320,717
Federal foreign tax credit	93	10,450	25,934	9,620	11,121	12,020	36,098	13,160	18,478
Federal political contribution tax credit	94	800	192	430	86	950	240	550	113
Investment tax credit	95	130	2,001	40	137	150	3,201	40	420
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	270	20,259	230	5,910	350	16,733	380	12,260
Net federal tax	98	123,450	2,273,808	120,300	1,242,918	118,320	2,256,386	119,830	1,308,072
CPP contributions on self-employment	99	16,150	49,469	15,960	40,457	15,740	49,946	15,320	38,294
Social Benefits repayment	100	1,540	2,666	410	665	1,490	2,629	440	703
Canada workers benefit (CWB)	101	13,440	20,317	15,730	23,489	12,790	19,138	14,290	19,987
Canada Training Credit (CTC)	102	2,430	1,090	5,430	2,512	1,560	723	3,450	1,647
Multigenerational home renovation tax credit (MHRTC)	103	20	59	10	62	10	59	10	54
Eligible educator school supply tax credit	104	350	49	1,230	183	320	49	1,130	171
Net provincial or territorial tax	105	116,900	1,126,097	110,730	571,649	111,380	1,130,885	110,230	610,190
Total tax payable	106	127,370	3,452,094	125,080	1,855,857	122,000	3,439,890	124,050	1,957,339

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

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	120,670	0	123,530	0	130,070	0	131,480	0
Number of non-taxable returns	2	23,540	0	36,000	0	33,070	0	47,340	0
Total number of returns	3	144,200	0	159,530	0	163,140	0	178,830	0
Employment income	4	100,040	9,978,392	105,270	6,951,150	92,680	7,834,901	92,230	5,045,965
Commissions (from employment)	5	3,550	360,640	2,470	142,517	2,930	265,334	1,970	81,876
Other employment income	6	12,850	214,299	10,820	156,563	15,440	218,346	12,870	153,500
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	6,210	76,191	12,020	130,683	48,630	425,228	62,240	480,221
Other pensions and superannuation	9	7,040	274,800	10,360	254,082	26,160	989,454	33,060	928,123
Elected split-pension amount	10	2,320	18,044	9,020	135,025	7,050	66,660	22,200	349,616
Employment insurance and other benefits	11	9,440	82,432	11,160	78,615	10,780	95,224	10,410	73,881
Taxable amount of dividends from taxable Canadian corporations	12	29,530	1,565,670	31,080	907,066	36,800	1,784,492	40,210	1,077,414
Interest and other investment income	13	47,410	477,527	61,740	598,555	60,790	594,108	76,620	691,943
Net partnership income (limited or non-active partners only)	14	550	7,157	490	1,770	680	-2,307	590	1,058
Net rental income	15	20,330	58,358	23,110	126,089	20,490	104,581	21,990	141,544
Taxable capital gains	16	19,460	719,461	23,770	507,828	25,580	722,768	30,890	575,447
RRSP income	17	10,490	182,160	11,790	188,300	15,130	309,011	17,720	331,874
Other income	18	22,970	260,698	27,030	240,993	34,410	443,159	40,020	391,758
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	110	463	580	1,645	90	567	340	1,105
Net business income	20	17,910	487,138	16,410	282,315	18,690	450,046	16,020	250,088
Net professional income	21	2,710	145,196	3,580	126,224	2,830	136,467	3,250	102,252
Net commission income	22	2,040	63,327	2,390	39,718	1,960	60,632	2,050	35,351
Net farming income	23	1,350	-1,888	1,140	-1,647	1,780	-1,798	1,450	-3,389
Net fishing income	24	240	6,105	90	1,717	300	5,679	90	3,587
Workers' compensation benefits	25	7,170	117,557	4,920	67,825	9,270	158,620	5,210	70,912
Social assistance payments	26	8,550	126,726	8,950	129,516	11,150	155,230	11,220	144,728
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	139,840	15,221,879	151,390	11,111,338	159,090	14,826,687	172,100	11,025,224
Registered pension plan (RPP) deduction	29	31,020	225,201	42,640	262,991	24,010	147,575	30,410	161,932
RRSP/PRPP deduction	30	49,940	660,831	47,410	480,736	46,330	630,214	41,000	439,493
FHSA deduction	31	930	6,564	790	5,592	550	4,164	450	3,260
Deduction for elected split-pension amount	32	3,420	55,392	2,490	19,472	12,180	188,839	7,900	69,689
Annual union, professional, or like dues	33	33,350	48,085	42,220	49,724	30,080	38,070	34,510	35,223
Child care expenses	34	950	3,360	500	1,535	260	934	90	332
Business investment loss	35	60	2,205	40	1,721	60	1,977	50	2,246
Moving expenses	36	270	4,310	280	4,218	230	3,310	240	3,270
Support payments made	37	1,210	37,999	70	1,591	1,110	38,523	30	513
Carrying charges and interest expenses	38	19,730	147,385	20,690	133,409	25,970	155,491	27,150	146,383
Deduction for CPP or QPP contributions on self-employment and other earnings	39	16,160	29,052	15,670	21,105	17,210	28,799	14,950	19,020
Deduction for CPP or QPP enhanced contributions on employment income	40	96,880	62,707	100,210	54,141	88,030	52,019	85,020	40,489

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

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	0	0	0	0	0	0	0	0
Exploration and development expenses	42	240	14,644	110	2,613	340	13,446	140	2,624
Other employment expenses	43	9,350	52,586	7,570	34,676	7,420	43,536	5,290	18,303
Clergy residence deduction	44	380	8,276	110	1,966	440	8,955	120	2,133
Other deductions	45	5,460	11,034	6,880	16,987	6,630	17,301	0	0
Total deductions before adjustments	46	118,630	1,369,690	122,780	1,092,637	122,320	1,373,350	119,380	966,769
Social benefits repayment	47	1,430	2,620	420	661	1,470	2,691	380	722
Net income	48	138,950	13,894,668	150,120	10,043,868	158,180	13,486,218	171,070	10,071,447
Canadian Forces personnel and police deduction	49	20	344	0	0	0	0	0	0
Security options deductions	50	390	63,374	150	10,278	300	72,676	100	11,271
Other payments deduction	51	15,460	244,283	13,680	197,358	21,060	322,547	22,630	271,941
Non-capital losses of other years	52	440	21,464	620	6,257	510	5,583	580	5,525
Net capital losses of other years	53	5,700	52,096	5,880	37,446	7,160	58,290	7,600	43,850
Capital gains deduction	54	330	58,383	320	51,113	510	76,500	370	56,635
Northern residents deductions	55	1,570	6,653	1,050	3,865	1,790	7,566	1,170	4,510
Additional deductions	56	150	5,569	170	3,676	390	7,955	520	4,652
Farming/fishing losses of prior years	57	0	0	60	970	90	1,562	90	826
Total deductions from net income	58	23,500	461,429	21,520	312,271	30,970	557,453	32,360	400,583
Taxable income assessed	59	133,400	13,434,566	145,190	9,733,110	152,030	12,929,851	165,200	9,672,809
Basic personal amount	60	144,200	2,242,570	159,530	2,491,915	163,140	2,542,434	178,820	2,796,146
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	19,130	217,410	9,380	98,392	21,440	231,928	8,970	86,764
Canada caregiver amount	63	3,470	24,480	3,460	23,731	3,650	24,474	3,530	23,245
Amount for an eligible dependant	64	1,390	19,656	3,690	49,488	670	9,337	1,100	12,779
Family caregiver amount for children under 18 years of age	65	890	2,536	430	1,233	310	892	120	337
CPP or QPP contributions through employment	66	97,700	260,853	101,540	236,145	89,240	220,527	86,810	180,942
CPP or QPP contributions on self-employment and other earnings	67	15,650	20,097	14,930	14,661	16,750	19,982	14,340	13,259
Employment insurance premiums	68	85,840	76,983	93,720	74,438	77,860	65,019	79,300	57,131
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	430	2,574	110	684	520	3,120	140	852
Canada employment amount	73	103,590	146,452	108,210	152,657	98,440	136,560	97,220	134,092
Home accessibility expenses	74	60	481	90	655	90	715	140	1,051
Home buyers' amount	75	280	2,334	270	2,260	190	1,467	160	1,327
Digital news subscription expenses	76	2,040	567	1,540	413	2,990	840	2,310	625
Pension income amount	77	8,970	17,346	17,320	33,648	31,220	61,036	46,490	90,954
Disability amount	78	5,310	52,313	6,570	64,864	7,820	77,035	8,860	87,384
Disability amount transferred from a dependant	79	3,100	38,131	2,840	31,866	2,400	26,149	2,270	22,852
Interest paid on student loans	80	40	27	90	64	30	35	30	28



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

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	1,540	5,154	2,850	10,109	890	2,774	1,410	4,272
Tuition, education, and textbook amounts transferred from a child	82	9,380	45,672	6,810	31,377	4,820	22,435	2,570	11,243
Amounts transferred from spouse or common-law partner	83	2,980	19,067	5,090	37,299	7,300	48,102	13,770	101,490
Medical expenses	84	15,570	53,295	24,240	72,701	23,210	78,990	35,140	107,733
Total tax credits on personal amounts	85	144,200	487,221	159,530	514,301	163,140	536,093	178,830	560,190
Allowable charitable donations and government gifts	86	28,570	127,202	29,100	75,582	31,930	140,392	33,670	86,771
Eligible cultural and ecological gifts	87	0	0	30	21	30	19	0	0
Total tax credit on donations and gifts	88	28,480	38,696	29,030	22,079	31,850	42,485	33,600	25,198
Total federal non-refundable tax credits	89	144,200	525,917	159,530	536,380	163,140	578,577	178,830	585,388
Federal dividend tax credit	90	27,980	173,862	28,550	101,213	34,410	200,174	36,490	122,617
Minimum tax carryover	91	970	4,420	990	3,847	1,250	5,586	1,240	5,882
Basic federal tax	92	112,880	2,220,073	115,440	1,273,871	121,650	1,960,437	123,550	1,166,136
Federal foreign tax credit	93	14,290	49,892	16,740	21,875	18,550	38,256	21,960	19,033
Federal political contribution tax credit	94	1,240	315	750	157	1,680	421	1,080	221
Investment tax credit	95	150	1,926	70	523	160	2,038	80	455
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	460	35,381	450	13,441	530	24,538	440	11,999
Net federal tax	98	117,180	2,174,004	119,620	1,257,200	126,280	1,926,442	127,570	1,151,990
CPP contributions on self-employment	99	15,680	48,947	14,990	35,568	16,700	48,584	14,320	32,112
Social Benefits repayment	100	1,430	2,620	420	661	1,470	2,691	380	722
Canada workers benefit (CWB)	101	13,340	19,656	13,710	17,742	14,160	20,480	13,460	16,354
Canada Training Credit (CTC)	102	940	427	1,820	849	510	208	800	341
Multigenerational home renovation tax credit (MHRTC)	103	20	44	10	64	10	44	0	0
Eligible educator school supply tax credit	104	270	38	710	104	120	17	430	58
Net provincial or territorial tax	105	108,800	1,097,394	108,750	586,355	115,500	955,378	113,830	525,858
Total tax payable	106	120,670	3,323,009	123,530	1,879,844	130,070	2,933,128	131,480	1,710,712

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

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	109,870	0	109,670	0	88,600	0	90,680	0
Number of non-taxable returns	2	47,130	0	63,410	0	46,900	0	58,560	0
Total number of returns	3	157,000	0	173,080	0	135,500	0	149,240	0
Employment income	4	54,200	3,934,240	48,750	2,173,908	22,950	1,273,253	18,130	635,639
Commissions (from employment)	5	1,530	134,263	960	30,820	570	42,315	310	8,474
Other employment income	6	10,940	72,385	7,660	29,662	8,150	26,044	5,320	10,044
Old age security (OAS) pension	7	122,600	920,298	140,130	1,042,964	125,150	1,020,400	139,950	1,123,956
CPP or QPP benefits	8	121,750	1,200,818	137,440	1,134,458	129,720	1,343,541	140,220	1,222,099
Other pensions and superannuation	9	62,840	1,875,764	71,300	1,643,340	84,640	2,543,439	92,010	2,222,724
Elected split-pension amount	10	10,820	98,106	32,430	462,659	12,590	125,121	31,780	461,507
Employment insurance and other benefits	11	6,230	55,482	4,950	34,574	2,370	19,831	1,500	9,443
Taxable amount of dividends from taxable Canadian corporations	12	39,120	1,564,739	43,790	1,008,821	36,910	1,204,674	41,380	884,170
Interest and other investment income	13	66,580	642,649	81,560	679,825	63,300	564,922	74,490	618,759
Net partnership income (limited or non-active partners only)	14	730	2,906	590	2,417	600	5,817	500	1,211
Net rental income	15	16,340	104,439	16,610	115,426	12,030	93,984	11,610	89,704
Taxable capital gains	16	28,120	654,470	34,270	572,527	27,620	580,470	33,030	553,093
RRSP income	17	17,670	384,633	19,130	360,201	8,420	140,940	8,590	120,713
Other income	18	31,080	228,888	35,550	190,567	29,010	214,394	32,880	174,889
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	266	120	500	30	136	50	134
Net business income	20	14,020	269,509	11,800	141,979	9,090	129,159	7,180	64,169
Net professional income	21	2,470	92,605	2,480	63,114	1,840	71,078	1,440	22,306
Net commission income	22	1,580	43,468	1,450	22,256	990	17,853	770	10,940
Net farming income	23	1,860	-1,041	1,490	-3,366	1,620	-3,864	1,160	-1,287
Net fishing income	24	200	2,671	70	771	150	1,334	40	255
Workers' compensation benefits	25	6,730	111,553	2,950	43,282	3,550	51,279	1,390	20,821
Social assistance payments	26	11,670	42,077	13,930	43,392	11,020	21,732	14,440	27,268
Net federal supplements	27	46,410	306,078	51,880	354,621	42,610	300,465	49,700	368,150
Total income assessed	28	155,300	12,742,438	170,500	10,169,920	134,590	9,789,392	147,830	8,658,902
Registered pension plan (RPP) deduction	29	10,340	56,136	11,600	53,856	2,040	10,704	1,910	7,730
RRSP/PRPP deduction	30	26,950	409,331	22,480	304,766	7,410	126,070	4,970	67,345
FHSA deduction	31	250	1,979	220	1,599	50	332	30	203
Deduction for elected split-pension amount	32	28,390	421,267	14,150	134,251	36,470	531,674	15,130	154,527
Annual union, professional, or like dues	33	17,210	16,843	17,350	14,501	7,500	5,285	5,800	4,083
Child care expenses	34	60	249	0	0	0	0	0	0
Business investment loss	35	60	2,312	0	0	40	2,170	20	1,202
Moving expenses	36	120	1,456	110	1,028	40	360	30	278
Support payments made	37	630	21,621	20	780	360	10,840	20	305
Carrying charges and interest expenses	38	29,300	161,518	31,080	149,368	29,320	139,808	30,880	136,648
Deduction for CPP or QPP contributions on self-employment and other earnings	39	9,640	13,901	8,000	8,951	1,020	797	850	527
Deduction for CPP or QPP enhanced contributions on employment income	40	44,420	21,841	39,120	15,347	4,170	1,047	3,410	685

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

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	0	0	0	0	0	0	0	0
Exploration and development expenses	42	420	7,489	180	3,035	390	13,230	160	1,667
Other employment expenses	43	3,800	21,116	2,290	7,967	1,450	8,491	710	2,359
Clergy residence deduction	44	280	5,240	70	1,066	170	2,851	30	480
Other deductions	45	6,720	19,855	7,330	40,688	5,180	25,849	5,520	48,351
Total deductions before adjustments	46	95,520	1,182,231	85,100	738,161	64,490	879,582	51,260	426,490
Social benefits repayment	47	16,660	70,271	11,400	44,190	16,530	83,924	15,000	70,222
Net income	48	154,920	11,502,612	170,140	9,395,138	134,430	8,834,127	147,700	8,166,437
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	52,770	459,145	55,400	440,800	45,920	373,082	51,420	415,888
Non-capital losses of other years	52	390	5,202	450	4,915	310	3,689	250	1,937
Net capital losses of other years	53	7,750	52,354	8,110	40,225	7,820	42,428	7,990	33,745
Capital gains deduction	54	460	61,566	350	41,376	320	39,606	260	30,378
Northern residents deductions	55	1,530	6,409	1,040	3,931	1,050	4,322	710	2,732
Additional deductions	56	1,590	11,809	1,890	8,673	2,600	14,294	3,080	12,975
Farming/fishing losses of prior years	57	70	794	70	861	80	1,162	40	330
Total deductions from net income	58	62,290	742,136	65,110	560,991	55,790	484,172	61,520	498,637
Taxable income assessed	59	154,300	10,762,206	169,370	8,835,573	134,070	8,351,957	147,250	7,668,803
Basic personal amount	60	157,000	2,451,542	173,080	2,707,728	135,500	2,117,929	149,240	2,335,685
Age amount	61	134,630	960,092	158,670	1,187,700	120,600	891,672	137,170	1,037,928
Spouse or common-law partner amount	62	18,210	164,457	6,830	56,465	11,080	82,979	3,850	32,026
Canada caregiver amount	63	3,160	20,401	2,800	17,682	2,400	15,595	1,900	11,948
Amount for an eligible dependant	64	310	4,002	590	6,368	130	1,747	330	3,334
Family caregiver amount for children under 18 years of age	65	130	364	60	160	50	144	30	84
CPP or QPP contributions through employment	66	46,060	95,713	40,920	70,296	4,830	5,423	3,970	3,630
CPP or QPP contributions on self-employment and other earnings	67	9,440	9,652	7,740	6,257	1,030	553	840	369
Employment insurance premiums	68	43,080	31,028	39,530	24,232	16,420	9,851	13,230	6,767
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	470	2,814	80	480	350	2,082	70	426
Canada employment amount	73	60,310	79,390	53,330	69,784	29,490	34,470	22,560	26,436
Home accessibility expenses	74	250	1,928	310	2,287	330	2,326	410	3,039
Home buyers' amount	75	100	799	110	947	40	332	40	333
Digital news subscription expenses	76	4,020	1,140	3,080	843	4,830	1,416	3,270	941
Pension income amount	77	68,730	133,493	87,950	171,444	88,450	171,231	101,640	197,210
Disability amount	78	7,940	78,339	8,670	85,541	8,020	79,114	8,040	79,370
Disability amount transferred from a dependant	79	1,590	16,234	1,550	15,308	1,050	10,493	970	9,342
Interest paid on student loans	80	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 (British Columbia)

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	380	1,117	600	1,397	200	342	310	603
Tuition, education, and textbook amounts transferred from a child	82	1,380	6,114	460	1,880	420	1,792	130	450
Amounts transferred from spouse or common-law partner	83	18,750	137,272	21,020	157,887	23,350	178,056	19,010	142,401
Medical expenses	84	31,150	117,175	43,240	145,767	34,590	143,656	44,140	170,522
Total tax credits on personal amounts	85	157,000	646,976	173,080	709,607	135,500	562,699	149,240	609,464
Allowable charitable donations and government gifts	86	30,770	177,442	32,390	98,494	29,820	142,000	32,210	106,281
Eligible cultural and ecological gifts	87	0	0	0	0	30	180	0	0
Total tax credit on donations and gifts	88	30,690	54,999	32,350	28,870	29,770	42,987	32,170	31,574
Total federal non-refundable tax credits	89	157,000	701,974	173,080	738,477	135,500	605,686	149,240	641,039
Federal dividend tax credit	90	34,970	180,562	37,870	116,332	32,940	138,350	36,120	104,750
Minimum tax carryover	91	1,250	5,850	1,080	4,380	700	3,142	620	2,790
Basic federal tax	92	101,260	1,377,413	102,160	883,999	83,550	984,470	86,640	781,504
Federal foreign tax credit	93	19,910	28,069	23,680	18,275	20,250	22,506	23,640	17,828
Federal political contribution tax credit	94	2,080	500	1,430	313	2,260	534	1,750	387
Investment tax credit	95	170	2,888	60	394	120	941	60	343
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	490	16,971	370	12,387	360	12,629	330	10,192
Net federal tax	98	103,690	1,348,517	104,130	866,756	84,260	962,121	87,130	763,639
CPP contributions on self-employment	99	9,290	23,445	7,630	15,127	1,000	1,345	830	893
Social Benefits repayment	100	16,660	70,271	11,400	44,190	16,530	83,924	15,000	70,222
Canada workers benefit (CWB)	101	6,070	7,254	5,210	5,088	2,390	2,647	1,850	1,619
Canada Training Credit (CTC)	102	60	24	80	35	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	20	92	20	75	10	40	20	76
Eligible educator school supply tax credit	104	60	8	150	21	20	3	60	7
Net provincial or territorial tax	105	103,010	682,489	102,660	413,596	85,130	479,007	86,860	366,522
Total tax payable	106	109,870	2,124,741	109,670	1,339,689	88,600	1,526,403	90,680	1,201,279

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

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	68,540	0	70,470	0	72,790	0	83,480	0
Number of non-taxable returns	2	38,990	0	48,910	0	51,680	0	77,010	0
Total number of returns	3	107,530	0	119,380	0	124,460	0	160,480	0
Employment income	4	9,810	486,363	6,620	203,135	4,090	248,235	2,440	86,798
Commissions (from employment)	5	220	15,622	100	1,690	60	5,240	30	379
Other employment income	6	6,190	11,610	3,500	4,545	7,100	17,293	3,590	4,101
Old age security (OAS) pension	7	102,240	884,016	114,630	983,085	120,360	1,001,797	156,340	1,297,756
CPP or QPP benefits	8	102,810	1,026,166	111,800	960,141	116,650	1,161,670	145,510	1,309,302
Other pensions and superannuation	9	77,040	2,386,513	83,130	2,004,600	89,640	2,618,553	106,920	2,224,185
Elected split-pension amount	10	11,690	119,688	24,470	354,093	11,850	110,502	19,600	278,626
Employment insurance and other benefits	11	870	6,895	410	2,588	230	1,579	90	480
Taxable amount of dividends from taxable Canadian corporations	12	32,100	957,186	35,540	691,755	39,700	1,435,266	49,980	1,097,398
Interest and other investment income	13	54,250	505,796	62,540	523,472	68,880	703,452	90,200	919,405
Net partnership income (limited or non-active partners only)	14	470	7,558	360	1,610	510	7,840	420	1,751
Net rental income	15	8,070	76,589	7,470	71,317	7,050	90,725	6,490	88,244
Taxable capital gains	16	24,380	567,438	28,860	468,404	31,660	1,099,252	42,190	1,317,755
RRSP income	17	1,630	15,876	1,640	11,069	2,430	20,956	3,700	23,892
Other income	18	25,090	207,772	28,660	184,176	32,460	396,936	42,960	455,181
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	138	0	0	20	49	0	0
Net business income	20	5,360	55,178	3,660	22,813	3,140	21,224	1,980	9,292
Net professional income	21	1,220	31,917	660	7,844	680	15,297	290	3,263
Net commission income	22	610	7,110	400	4,280	340	3,631	190	1,036
Net farming income	23	1,220	-558	820	-1,387	1,260	-1,547	760	887
Net fishing income	24	100	372	20	104	80	129	0	0
Workers' compensation benefits	25	2,810	38,421	1,250	19,010	4,160	49,329	2,120	30,283
Social assistance payments	26	9,810	18,038	13,590	24,434	12,090	20,318	22,120	36,636
Net federal supplements	27	32,870	232,375	42,500	331,158	42,370	294,306	70,430	558,625
Total income assessed	28	106,810	7,658,597	118,370	6,880,133	123,700	9,323,271	159,400	9,750,212
Registered pension plan (RPP) deduction	29	240	619	140	300	180	308	90	290
RRSP/PRPP deduction	30	1,280	15,447	620	5,586	790	4,598	650	4,848
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	31,690	461,765	10,740	108,440	31,390	439,995	6,380	54,165
Annual union, professional, or like dues	33	3,320	1,754	1,890	1,051	1,910	597	650	226
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	10	153	10	1,039	0	0
Moving expenses	36	20	137	20	88	10	99	10	20
Support payments made	37	280	6,618	10	107	350	6,747	0	0
Carrying charges and interest expenses	38	26,660	130,950	27,650	119,969	33,470	142,718	39,990	182,304
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 (British Columbia)

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	0	0	0	0	0	0	0	0
Exploration and development expenses	42	430	9,861	190	2,208	530	6,944	280	1,055
Other employment expenses	43	600	4,068	240	672	210	1,165	60	196
Clergy residence deduction	44	50	585	20	195	30	332	0	0
Other deductions	45	4,230	28,745	4,430	55,038	5,190	38,513	5,780	57,899
Total deductions before adjustments	46	50,040	660,874	37,500	293,911	55,260	643,262	46,280	303,967
Social benefits repayment	47	12,810	68,373	12,660	64,337	15,120	82,677	17,290	92,015
Net income	48	106,710	6,933,072	118,300	6,524,744	123,620	8,600,903	159,350	9,355,261
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	30	1,843	0	0	30	1,824	0	0
Other payments deduction	51	35,440	288,511	43,900	374,345	45,850	363,568	72,380	624,917
Non-capital losses of other years	52	160	3,915	130	1,328	100	3,366	70	1,107
Net capital losses of other years	53	6,940	46,506	6,890	27,956	9,000	59,775	9,800	46,376
Capital gains deduction	54	230	28,583	160	18,667	210	31,163	180	29,057
Northern residents deductions	55	670	2,668	540	2,098	620	2,349	630	2,281
Additional deductions	56	2,880	12,841	3,290	10,501	5,040	17,723	6,480	22,620
Farming/fishing losses of prior years	57	50	812	40	601	0	0	20	293
Total deductions from net income	58	44,410	387,087	52,960	435,811	57,870	486,375	85,510	727,634
Taxable income assessed	59	106,460	6,547,204	118,000	6,089,796	123,260	8,115,707	158,960	8,629,910
Basic personal amount	60	107,530	1,681,641	119,380	1,868,702	124,460	1,946,494	160,480	2,511,916
Age amount	61	96,860	726,433	109,660	838,708	111,990	859,161	146,940	1,150,350
Spouse or common-law partner amount	62	6,500	42,710	2,130	17,384	6,360	38,022	1,840	15,263
Canada caregiver amount	63	1,840	11,802	1,330	8,147	2,200	13,444	1,230	7,557
Amount for an eligible dependant	64	70	635	180	1,642	60	636	200	1,615
Family caregiver amount for children under 18 years of age	65	20	39	0	0	10	37	0	0
CPP or QPP contributions through employment	66	160	101	110	65	40	17	20	7
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	6,040	3,136	4,030	1,819	1,760	772	1,020	395
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	170	1,026	0	0	60	372	0	0
Canada employment amount	73	15,420	15,558	9,850	10,187	10,950	8,301	5,960	4,583
Home accessibility expenses	74	390	2,873	380	2,887	520	4,006	500	3,325
Home buyers' amount	75	20	197	20	143	10	63	0	0
Digital news subscription expenses	76	4,660	1,411	3,010	888	4,710	1,529	3,200	994
Pension income amount	77	79,470	153,939	87,830	169,626	92,170	177,397	111,850	212,371
Disability amount	78	7,710	76,088	8,260	81,503	13,900	137,107	20,040	197,441
Disability amount transferred from a dependant	79	610	5,670	600	5,776	430	4,060	540	5,182
Interest paid on student loans	80	0	0	0	0	0	0	0	0

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Tuition, education, and textbook amounts	81	0	0	160	200	0	0	110	95
Tuition, education, and textbook amounts transferred from a child	82	150	599	60	235	80	394	60	283
Amounts transferred from spouse or common-law partner	83	20,800	159,786	14,020	103,028	26,850	206,832	12,140	88,118
Medical expenses	84	31,990	188,468	38,380	202,354	40,100	330,784	54,660	531,344
Total tax credits on personal amounts	85	107,530	460,866	119,380	497,059	124,460	559,437	160,480	709,693
Allowable charitable donations and government gifts	86	26,440	134,502	28,920	105,057	31,680	258,254	39,360	170,260
Eligible cultural and ecological gifts	87	30	647	0	0	50	1,052	40	332
Total tax credit on donations and gifts	88	26,400	41,100	28,880	31,215	31,610	80,689	39,310	50,962
Total federal non-refundable tax credits	89	107,530	501,967	119,380	528,273	124,460	640,126	160,480	760,656
Federal dividend tax credit	90	28,470	110,502	31,250	84,428	33,970	164,807	41,350	130,260
Minimum tax carryover	91	380	1,649	260	1,054	310	1,400	340	1,332
Basic federal tax	92	64,710	765,988	67,340	608,002	67,900	1,016,660	78,720	979,949
Federal foreign tax credit	93	18,140	17,279	21,310	13,413	22,780	19,199	28,940	19,654
Federal political contribution tax credit	94	2,200	546	1,670	383	2,580	648	1,750	389
Investment tax credit	95	100	1,063	50	310	90	1,227	60	436
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	330	13,145	250	6,478	470	17,657	610	27,390
Net federal tax	98	64,850	747,518	67,420	594,136	67,630	995,758	78,420	959,707
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	12,810	68,373	12,660	64,337	15,120	82,677	17,290	92,015
Canada workers benefit (CWB)	101	960	1,029	750	618	410	405	370	317
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	43	10	21	0	0	0	0
Eligible educator school supply tax credit	104	0	0	10	2	0	0	0	0
Net provincial or territorial tax	105	66,120	378,040	67,660	284,880	69,790	531,124	79,580	493,601
Total tax payable	106	68,540	1,193,932	70,470	943,353	72,790	1,609,560	83,480	1,545,323

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.