



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

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	393,580	0	363,750	0	757,330	0
Number of non-taxable returns	2	131,470	0	185,330	0	316,790	0
Total number of returns	3	525,040	0	549,080	0	1,074,120	0
Employment income	4	339,660	21,416,064	318,180	15,329,146	657,840	36,745,210
Commissions (from employment)	5	11,310	536,381	7,400	156,562	18,710	692,943
Other employment income	6	28,890	163,495	24,590	131,139	53,480	294,635
Old age security (OAS) pension	7	108,200	911,511	129,960	1,101,169	238,160	2,012,680
CPP or QPP benefits	8	130,500	1,283,119	155,470	1,365,194	285,970	2,648,314
Other pensions and superannuation	9	85,290	2,514,441	105,130	2,276,174	190,410	4,790,616
Elected split-pension amount	10	17,530	142,893	37,170	506,186	54,700	649,079
Employment insurance and other benefits	11	40,560	322,562	45,070	391,935	85,620	714,497
Taxable amount of dividends from taxable Canadian corporations	12	61,330	1,546,621	57,710	843,359	119,040	2,389,980
Interest and other investment income	13	136,210	545,641	154,340	543,436	290,560	1,089,077
Net partnership income (limited or non-active partners only)	14	760	2,325	420	3,786	1,190	6,110
Net rental income	15	23,930	152,737	21,220	129,856	45,150	282,593
Taxable capital gains	16	44,930	937,887	45,730	697,200	90,650	1,635,086
RRSP income	17	28,620	322,933	28,130	295,361	56,750	618,294
Other income	18	84,270	534,161	84,330	498,078	168,600	1,032,239
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	2,190	8,781	3,500	14,878	5,690	23,659
Net business income	20	45,710	745,320	33,260	416,201	78,980	1,161,521
Net professional income	21	6,530	314,317	7,270	249,374	13,810	563,691
Net commission income	22	6,420	102,423	4,660	50,855	11,080	153,279
Net farming income	23	17,360	200,306	10,130	103,057	27,490	303,363
Net fishing income	24	670	3,316	180	1,082	850	4,398
Workers' compensation benefits	25	10,780	87,161	6,820	44,804	17,600	131,966
Social assistance payments	26	25,490	222,400	32,670	309,820	58,160	532,220
Net federal supplements	27	35,590	200,662	50,390	307,156	85,970	507,818
Total income assessed	28	495,700	33,220,098	506,840	25,794,205	1,002,550	59,014,303
Registered pension plan (RPP) deduction	29	105,160	533,745	136,190	611,922	241,350	1,145,667
RRSP/PRPP deduction	30	104,460	840,621	89,080	531,397	193,540	1,372,018
FHSA deduction	31	13,000	79,732	10,090	58,941	23,090	138,673
Deduction for elected split-pension amount	32	37,120	505,992	17,620	143,679	54,740	649,671
Annual union, professional, or like dues	33	103,440	93,241	125,690	96,020	229,130	189,261
Child care expenses	34	13,300	42,198	33,150	96,987	46,450	139,185
Business investment loss	35	80	2,730	40	1,009	130	3,739
Moving expenses	36	1,790	6,343	1,290	4,093	3,080	10,437



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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	1,330	24,202	100	695	1,440	24,897
Carrying charges and interest expenses	38	38,740	131,599	37,820	108,654	76,560	240,253
Deduction for CPP or QPP contributions on self-employment and other earnings	39	40,770	53,127	29,330	32,753	70,090	85,879
Deduction for CPP or QPP enhanced contributions on employment income	40	314,000	162,895	293,500	127,738	607,500	290,633
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	570	21,030	230	2,690	800	23,720
Other employment expenses	43	32,930	155,249	19,900	40,276	52,820	195,524
Clergy residence deduction	44	1,170	19,605	320	4,374	1,490	23,979
Other deductions	45	16,340	47,097	18,070	77,191	34,410	124,288
Total deductions before adjustments	46	394,870	2,719,549	358,810	1,938,767	753,680	4,658,316
Social benefits repayment	47	12,510	52,024	9,270	38,993	21,770	91,017
Net income	48	494,060	30,481,225	504,840	23,832,200	998,890	54,313,425
Canadian Forces personnel and police deduction	49	440	6,136	40	942	480	7,078
Security options deductions	50	240	14,159	140	3,625	380	17,785
Other payments deduction	51	68,840	509,866	85,060	661,467	153,900	1,171,333
Non-capital losses of other years	52	600	5,548	650	3,406	1,250	8,955
Net capital losses of other years	53	9,290	30,312	7,780	19,601	17,060	49,913
Capital gains deduction	54	2,210	318,054	1,710	229,944	3,930	547,998
Northern residents deductions	55	7,620	30,657	5,980	21,281	13,600	51,938
Additional deductions	56	1,780	10,627	2,540	11,326	4,320	21,954
Farming/fishing losses of prior years	57	560	10,185	200	2,127	760	12,312
Total deductions from net income	58	88,970	937,359	101,440	954,154	190,400	1,891,512
Taxable income assessed	59	481,430	29,547,850	487,090	22,880,910	968,520	52,428,760
Basic personal amount	60	525,040	8,155,472	549,070	8,547,638	1,074,110	16,703,110
Age amount	61	106,370	794,073	130,040	1,006,277	236,410	1,800,349
Spouse or common-law partner amount	62	57,520	640,977	22,760	243,034	80,280	884,011
Canada caregiver amount	63	8,220	54,122	7,220	45,219	15,440	99,342
Amount for an eligible dependant	64	7,010	104,969	35,260	534,340	42,270	639,309
Family caregiver amount for children under 18 years of age	65	4,120	12,045	4,550	13,504	8,670	25,549
CPP or QPP contributions through employment	66	319,890	710,958	301,460	575,290	621,350	1,286,248



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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	39,170	37,167	27,710	22,913	66,880	60,080
Employment insurance premiums	68	318,270	236,723	305,370	200,165	623,640	436,888
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	2,320	13,944	240	1,458	2,570	15,402
Canada employment amount	73	349,270	487,760	325,670	454,976	674,950	942,736
Home accessibility expenses	74	420	2,471	420	2,280	840	4,751
Home buyers' amount	75	4,840	42,713	3,250	26,733	8,090	69,446
Digital news subscription expenses	76	18,210	4,552	14,410	3,489	32,610	8,042
Pension income amount	77	93,760	180,665	119,470	229,903	213,220	410,568
Disability amount	78	34,990	345,919	40,450	399,507	75,440	745,426
Disability amount transferred from a dependant	79	8,070	112,735	10,060	144,327	18,130	257,062
Interest paid on student loans	80	530	419	750	501	1,280	920
Tuition, education, and textbook amounts	81	30,290	206,597	36,540	216,259	66,820	422,855
Tuition, education, and textbook amounts transferred from a child	82	8,320	37,492	6,680	28,909	15,000	66,402
Amounts transferred from spouse or common-law partner	83	27,200	198,791	19,610	141,235	46,800	340,025
Medical expenses	84	75,350	242,720	112,330	333,974	187,690	576,694
Total tax credits on personal amounts	85	525,040	1,893,542	549,080	1,975,834	1,074,120	3,869,376
Allowable charitable donations and government gifts	86	99,250	352,036	97,120	216,376	196,380	568,412
Eligible cultural and ecological gifts	87	110	181	100	248	210	429
Total tax credit on donations and gifts	88	98,940	103,828	96,900	61,611	195,830	165,439
Total federal non-refundable tax credits	89	525,040	1,997,369	549,080	2,037,445	1,074,120	4,034,815
Federal dividend tax credit	90	56,580	172,815	51,250	95,540	107,830	268,355
Minimum tax carryover	91	2,360	13,346	2,020	10,288	4,380	23,634
Basic federal tax	92	348,840	3,552,649	317,420	2,197,387	666,260	5,750,037
Federal foreign tax credit	93	24,360	19,249	24,610	10,181	48,970	29,429
Federal political contribution tax credit	94	3,660	845	2,240	464	5,900	1,308
Investment tax credit	95	300	3,537	110	545	410	4,082
Labour-sponsored funds tax credit (provincially registered)	96	150	107	120	81	270	187



Individual Income Tax Return Statistics (2024 Tax Year)
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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	630	21,485	440	12,533	1,070	34,018
Net federal tax	98	370,690	3,556,097	337,010	2,210,098	707,700	5,766,195
CPP contributions on self-employment	99	38,080	89,463	27,210	55,123	65,290	144,586
Social Benefits repayment	100	12,510	52,024	9,270	38,993	21,770	91,017
Canada workers benefit (CWB)	101	70,430	95,623	59,370	80,390	129,800	176,013
Canada Training Credit (CTC)	102	8,170	3,479	11,950	4,942	20,110	8,422
Multigenerational home renovation tax credit (MHRTC)	103	30	95	30	61	60	156
Eligible educator school supply tax credit	104	720	96	2,800	384	3,530	480
Net provincial or territorial tax	105	364,530	2,496,472	337,380	1,629,174	701,910	4,125,646
Total tax payable	106	393,580	6,194,120	363,750	3,933,618	757,330	10,127,738

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

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	5,050	0	2,970	0	26,880	0	20,180	0
Number of non-taxable returns	2	15,050	0	15,980	0	21,760	0	25,170	0
Total number of returns	3	20,100	0	18,950	0	48,630	0	45,350	0
Employment income	4	15,750	223,123	14,740	160,030	39,300	1,194,280	35,770	864,381
Commissions (from employment)	5	150	544	0	0	1,320	17,967	1,110	5,805
Other employment income	6	370	1,235	470	1,193	1,310	5,036	1,540	4,763
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	580	1,903	590	1,919	350	1,132	470	1,617
Other pensions and superannuation	9	20	398	20	133	30	67	30	65
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	540	3,092	200	1,017	4,590	34,288	3,020	21,688
Taxable amount of dividends from taxable Canadian corporations	12	340	1,615	290	1,857	1,230	5,248	830	2,512
Interest and other investment income	13	2,530	1,752	2,510	1,989	6,620	3,770	6,880	4,048
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	20	-2	0	0	290	362	0	0
Taxable capital gains	16	450	6,217	350	7,986	1,530	6,981	930	6,765
RRSP income	17	30	64	0	0	370	938	0	0
Other income	18	2,970	16,207	3,420	17,741	5,620	21,560	5,720	22,450
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	310	846	430	1,219	790	2,823	1,070	4,175
Net business income	20	600	4,890	430	2,202	3,180	25,212	1,700	11,435
Net professional income	21	80	336	70	216	320	1,908	330	2,018
Net commission income	22	60	267	40	87	770	2,638	240	631
Net farming income	23	350	5,665	290	5,447	850	12,185	660	10,976
Net fishing income	24	0	0	0	0	20	5	0	0
Workers' compensation benefits	25	200	225	80	45	880	1,843	510	856
Social assistance payments	26	760	5,630	770	5,136	2,530	23,330	3,080	29,588
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	17,790	274,037	16,630	208,625	43,550	1,361,680	40,130	994,682
Registered pension plan (RPP) deduction	29	580	495	0	0	5,290	10,740	6,240	11,431
RRSP/PRPP deduction	30	310	538	120	151	3,130	8,927	2,070	4,370
FHSA deduction	31	330	1,500	160	698	2,470	13,498	1,730	8,635
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	1,940	573	2,070	480	8,360	4,082	8,820	3,526
Child care expenses	34	0	0	0	0	40	70	280	583
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	40	29	60	53	470	622	320	365
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	310	251	240	132	970	405	920	396
Deduction for CPP or QPP contributions on self-employment and other earnings	39	520	244	330	83	3,480	2,012	1,860	934
Deduction for CPP or QPP enhanced contributions on employment income	40	9,140	1,280	8,460	802	37,230	10,624	33,560	7,414

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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)
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	360	416	150	95	2,460	10,751	1,110	1,467
Clergy residence deduction	44	0	0	0	0	0	0	10	66
Other deductions	45	0	0	50	114	1,020	1,919	1,110	1,169
Total deductions before adjustments	46	10,110	5,539	9,360	3,223	38,930	63,707	34,930	40,364
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	17,780	268,551	16,620	205,458	43,460	1,298,400	40,060	954,789
Canadian Forces personnel and police deduction	49	0	0	0	0	80	555	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	950	5,855	850	5,180	3,390	25,173	3,580	30,447
Non-capital losses of other years	52	0	0	0	0	0	0	20	31
Net capital losses of other years	53	10	10	0	0	190	109	0	0
Capital gains deduction	54	30	3,380	30	5,457	30	3,199	40	4,051
Northern residents deductions	55	90	171	70	131	400	1,161	320	863
Additional deductions	56	0	0	0	0	20	13	20	9
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	1,080	9,432	960	10,832	4,090	30,310	4,020	35,589
Taxable income assessed	59	17,250	259,121	16,050	194,642	41,940	1,268,135	38,050	919,264
Basic personal amount	60	20,100	309,904	18,950	293,036	48,630	752,233	45,350	703,727
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	50	560	40	463	1,170	13,414	860	9,771
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	10	198	330	5,201	150	2,165	2,210	34,440
Family caregiver amount for children under 18 years of age	65	0	0	0	0	10	31	40	120
CPP or QPP contributions through employment	66	9,810	6,662	9,140	4,234	38,460	52,351	34,880	37,332
CPP or QPP contributions on self-employment and other earnings	67	510	184	320	67	3,380	1,495	1,810	701
Employment insurance premiums	68	14,140	3,539	13,200	2,580	38,650	19,167	35,210	14,381
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	0	0	0	0	140	864	20	138
Canada employment amount	73	15,800	22,034	14,760	20,492	39,410	55,722	35,840	50,532
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	560	4,932	280	2,222
Digital news subscription expenses	76	20	7	20	7	200	65	130	44
Pension income amount	77	20	31	20	35	30	36	30	37
Disability amount	78	700	7,656	450	4,889	1,390	13,664	1,020	10,033
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	40	34	0	0

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Tuition, education, and textbook amounts	81	1,340	5,018	1,560	5,002	11,460	82,713	12,080	78,877
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	440	444	660	695	1,900	2,067	3,130	3,339
Total tax credits on personal amounts	85	20,100	53,493	18,950	50,527	48,630	150,309	45,350	142,086
Allowable charitable donations and government gifts	86	430	751	330	607	2,420	3,787	1,900	2,367
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	420	208	320	168	2,380	1,049	1,890	648
Total federal non-refundable tax credits	89	20,100	53,701	18,950	50,696	48,630	151,358	45,350	142,735
Federal dividend tax credit	90	210	158	170	227	1,030	484	660	256
Minimum tax carryover	91	20	154	20	77	30	144	20	106
Basic federal tax	92	4,550	8,855	2,570	3,545	21,980	77,882	15,670	37,662
Federal foreign tax credit	93	80	72	60	28	490	222	230	55
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	0	0	0	0	0	0	0	0
Net federal tax	98	4,550	8,791	2,570	3,523	25,570	82,216	19,220	42,131
CPP contributions on self-employment	99	440	412	270	139	3,000	3,392	1,590	1,577
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,630	3,298	2,200	2,881	14,380	17,348	12,850	16,044
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	0	0	0	0	60	8
Net provincial or territorial tax	105	4,700	6,843	2,640	2,716	21,820	58,457	15,380	28,423
Total tax payable	106	5,050	16,047	2,970	6,379	26,880	144,171	20,180	72,140

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

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	38,610	0	30,640	0	39,270	0	32,660	0
Number of non-taxable returns	2	12,070	0	16,930	0	9,130	0	16,480	0
Total number of returns	3	50,680	0	47,570	0	48,400	0	49,140	0
Employment income	4	41,490	1,983,414	36,240	1,439,832	38,950	2,402,910	35,520	1,652,322
Commissions (from employment)	5	1,900	44,558	1,240	15,638	1,470	50,158	1,070	18,749
Other employment income	6	2,020	8,661	1,700	7,918	2,260	12,247	1,900	9,447
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	60	283	80	404	70	775	120	1,212
Other pensions and superannuation	9	20	89	40	116	50	455	40	335
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	5,930	44,545	6,410	62,181	6,140	46,055	9,370	107,414
Taxable amount of dividends from taxable Canadian corporations	12	2,580	41,134	1,280	7,082	3,260	54,822	1,780	18,217
Interest and other investment income	13	7,610	6,414	7,490	5,111	7,930	8,542	8,090	7,136
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	1,000	1,877	610	1,298	1,530	3,412	1,350	2,831
Taxable capital gains	16	2,130	13,419	1,110	7,133	2,340	18,822	1,400	11,002
RRSP income	17	1,010	3,895	700	2,245	2,190	8,692	1,660	5,086
Other income	18	4,460	12,904	3,540	9,932	4,460	14,037	3,610	12,664
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	370	1,606	650	2,969	250	1,273	420	2,085
Net business income	20	5,250	61,404	2,850	30,977	5,170	87,220	3,490	44,824
Net professional income	21	520	11,577	660	13,024	740	46,939	960	46,448
Net commission income	22	1,190	7,616	450	3,902	810	8,021	530	6,161
Net farming income	23	1,070	13,394	640	6,722	1,180	13,683	720	6,741
Net fishing income	24	30	356	10	77	50	304	0	0
Workers' compensation benefits	25	1,020	3,422	620	1,473	1,080	5,042	610	2,839
Social assistance payments	26	2,710	24,984	3,900	42,839	2,950	27,121	4,290	50,361
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	46,770	2,286,366	42,000	1,661,145	44,850	2,810,931	42,690	2,007,020
Registered pension plan (RPP) deduction	29	10,180	35,021	13,020	43,778	12,350	55,611	15,950	63,516
RRSP/PRPP deduction	30	7,510	33,755	6,330	20,724	10,700	64,876	9,170	37,377
FHSA deduction	31	3,910	24,788	3,170	19,018	2,550	16,365	2,090	12,697
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	10,950	8,378	12,970	8,991	11,900	11,178	14,500	11,319
Child care expenses	34	330	916	2,280	5,561	1,580	5,324	7,320	23,092
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	460	886	330	607	280	920	190	543
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,350	1,124	1,040	491	1,620	2,284	1,150	1,162
Deduction for CPP or QPP contributions on self-employment and other earnings	39	5,460	4,829	2,910	2,674	5,170	6,529	3,510	4,151
Deduction for CPP or QPP enhanced contributions on employment income	40	40,260	17,871	34,620	13,112	38,040	20,342	34,070	14,792

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

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	4,610	22,928	2,360	3,837	4,310	17,406	2,710	4,509
Clergy residence deduction	44	50	701	20	215	90	1,249	20	221
Other deductions	45	2,060	2,434	2,250	3,674	1,940	2,655	2,120	2,910
Total deductions before adjustments	46	43,230	155,200	37,010	122,703	41,510	205,083	37,460	176,340
Social benefits repayment	47	280	459	0	0	380	606	30	51
Net income	48	46,620	2,132,026	41,830	1,539,374	44,710	2,607,118	42,430	1,831,968
Canadian Forces personnel and police deduction	49	140	1,747	0	0	80	1,250	0	0
Security options deductions	50	0	0	0	0	10	53	10	10
Other payments deduction	51	3,700	28,406	4,490	44,312	4,000	32,163	4,870	53,200
Non-capital losses of other years	52	30	131	30	74	50	234	60	218
Net capital losses of other years	53	430	428	150	52	520	702	190	181
Capital gains deduction	54	60	6,555	40	3,627	70	6,517	50	6,466
Northern residents deductions	55	640	2,192	490	1,474	710	2,810	580	1,977
Additional deductions	56	0	0	20	300	20	204	0	0
Farming/fishing losses of prior years	57	0	0	0	0	30	225	20	96
Total deductions from net income	58	4,980	41,055	5,180	50,049	5,400	44,162	5,720	62,327
Taxable income assessed	59	45,090	2,092,400	39,360	1,489,547	43,190	2,563,044	39,770	1,769,945
Basic personal amount	60	50,680	783,582	47,560	734,933	48,400	746,980	49,140	758,473
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,580	55,284	2,160	23,857	7,760	92,615	2,840	31,357
Canada caregiver amount	63	80	534	50	306	150	949	90	576
Amount for an eligible dependant	64	390	5,960	4,180	65,183	790	12,198	5,860	91,137
Family caregiver amount for children under 18 years of age	65	90	264	290	852	350	1,020	700	2,202
CPP or QPP contributions through employment	66	40,990	82,068	35,730	61,557	38,580	89,134	35,060	67,293
CPP or QPP contributions on self-employment and other earnings	67	5,270	3,476	2,760	1,899	4,960	4,587	3,310	2,904
Employment insurance premiums	68	40,860	28,358	35,930	21,978	37,780	29,635	34,890	23,125
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	270	1,590	40	222	340	2,016	30	192
Canada employment amount	73	41,670	59,190	36,430	51,449	39,190	55,660	35,770	50,443
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	1,270	11,096	850	6,869	1,000	8,818	690	5,633
Digital news subscription expenses	76	320	94	220	64	390	101	260	69
Pension income amount	77	20	23	40	42	60	98	60	98
Disability amount	78	1,430	14,049	1,150	11,352	1,460	14,351	1,270	12,538
Disability amount transferred from a dependant	79	140	1,896	430	7,196	480	7,659	1,050	18,192
Interest paid on student loans	80	110	75	190	113	120	104	180	148



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

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	7,580	64,306	8,420	64,190	3,670	24,019	4,500	25,681
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	580	2,465	270	1,175	840	3,702	390	1,743
Medical expenses	84	2,520	3,451	4,310	5,658	3,250	5,888	6,040	10,455
Total tax credits on personal amounts	85	50,680	167,677	47,570	158,842	48,400	164,946	49,140	165,358
Allowable charitable donations and government gifts	86	4,460	8,281	3,810	4,318	6,160	11,784	5,300	6,258
Eligible cultural and ecological gifts	87	0	0	0	0	10	9	0	0
Total tax credit on donations and gifts	88	4,410	2,334	3,760	1,177	6,120	3,303	5,270	1,711
Total federal non-refundable tax credits	89	50,680	170,011	47,570	160,018	48,400	168,249	49,140	167,070
Federal dividend tax credit	90	2,430	2,866	1,190	710	3,160	5,351	1,730	1,818
Minimum tax carryover	91	50	257	40	264	60	389	60	337
Basic federal tax	92	33,410	192,504	26,210	114,449	34,980	291,189	28,520	166,136
Federal foreign tax credit	93	850	637	500	326	1,020	1,081	630	416
Federal political contribution tax credit	94	60	11	20	2	110	18	50	9
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	0	0	0	0	20	195	10	260
Net federal tax	98	37,140	196,337	29,440	117,985	37,900	293,644	31,220	168,870
CPP contributions on self-employment	99	4,950	8,135	2,640	4,498	4,800	10,983	3,220	6,974
Social Benefits repayment	100	280	459	0	0	380	606	30	51
Canada workers benefit (CWB)	101	12,970	16,365	10,070	13,120	9,190	12,653	7,170	10,566
Canada Training Credit (CTC)	102	2,470	821	3,050	986	2,040	940	2,670	1,148
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	70	9	360	47	110	14	390	54
Net provincial or territorial tax	105	34,060	141,289	26,650	85,609	35,670	208,056	29,230	121,746
Total tax payable	106	38,610	346,225	30,640	208,149	39,270	513,299	32,660	297,705

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

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	39,160	0	34,220	0	37,280	0	34,100	0
Number of non-taxable returns	2	7,890	0	14,800	0	7,020	0	11,800	0
Total number of returns	3	47,050	0	49,020	0	44,300	0	45,890	0
Employment income	4	37,870	2,733,630	36,180	1,927,380	35,680	2,763,880	35,320	2,111,783
Commissions (from employment)	5	1,310	60,383	970	24,455	1,210	69,837	770	21,104
Other employment income	6	2,510	14,308	2,100	10,419	2,610	20,027	2,200	13,122
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	150	1,667	330	3,233	350	4,035	590	5,900
Other pensions and superannuation	9	90	1,250	90	817	130	2,446	150	2,375
Elected split-pension amount	10	10	29	70	661	40	114	130	1,273
Employment insurance and other benefits	11	5,200	38,717	7,440	78,174	3,980	32,403	4,680	35,456
Taxable amount of dividends from taxable Canadian corporations	12	4,060	98,438	2,460	41,679	4,310	119,470	2,970	54,985
Interest and other investment income	13	8,680	11,578	9,040	10,080	8,710	14,980	9,370	13,549
Net partnership income (limited or non-active partners only)	14	30	793	20	14	40	82	20	109
Net rental income	15	2,300	5,373	2,100	5,870	2,550	7,954	2,290	6,847
Taxable capital gains	16	2,510	29,067	1,750	16,619	2,580	29,280	1,980	17,045
RRSP income	17	3,260	15,720	2,750	10,975	3,510	19,097	2,920	13,256
Other income	18	5,100	16,579	4,160	14,560	5,490	19,312	4,540	14,852
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	170	801	350	1,637	130	605	270	1,479
Net business income	20	5,340	93,313	4,060	61,529	4,920	90,537	4,000	52,460
Net professional income	21	840	52,198	1,090	46,189	800	48,013	940	36,987
Net commission income	22	770	8,683	640	5,775	710	10,213	710	6,755
Net farming income	23	1,280	12,318	820	6,079	1,130	11,400	770	6,235
Net fishing income	24	40	133	20	8	60	362	10	50
Workers' compensation benefits	25	1,000	7,108	650	3,999	1,110	8,636	730	4,116
Social assistance payments	26	2,870	26,312	3,730	43,859	2,650	25,714	3,170	36,453
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	43,990	3,228,597	43,280	2,315,075	41,640	3,298,641	41,510	2,457,811
Registered pension plan (RPP) deduction	29	14,160	74,714	18,360	83,685	14,490	81,391	19,060	96,800
RRSP/PRPP deduction	30	12,750	86,582	10,940	50,941	13,390	95,828	12,050	58,530
FHSA deduction	31	1,660	10,657	1,410	8,542	1,100	6,862	890	5,345
Deduction for elected split-pension amount	32	30	324	0	0	0	0	30	94
Annual union, professional, or like dues	33	12,820	13,126	16,030	13,443	12,640	13,114	16,050	13,864
Child care expenses	34	3,630	13,458	10,460	34,926	3,940	13,018	8,090	23,079
Business investment loss	35	0	0	0	0	10	156	0	0
Moving expenses	36	190	903	120	499	110	761	90	718
Support payments made	37	70	395	0	0	130	841	30	38
Carrying charges and interest expenses	38	1,960	3,996	1,410	2,218	2,020	5,344	1,590	3,051
Deduction for CPP or QPP contributions on self-employment and other earnings	39	5,060	6,862	4,000	4,829	4,520	6,544	3,680	4,398
Deduction for CPP or QPP enhanced contributions on employment income	40	37,100	21,766	34,980	16,757	35,090	21,378	34,490	17,803

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

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	0	0	0	0	0	0	0	0
Other employment expenses	43	4,260	16,672	2,740	5,218	4,070	18,306	2,800	5,557
Clergy residence deduction	44	120	1,991	30	366	130	2,362	30	489
Other deductions	45	1,610	2,431	1,900	3,086	1,390	2,185	1,590	2,687
Total deductions before adjustments	46	40,880	254,416	38,570	224,672	38,570	269,665	37,480	232,907
Social benefits repayment	47	350	599	40	55	330	596	60	83
Net income	48	43,780	2,978,139	42,950	2,092,879	41,470	3,030,434	41,240	2,227,014
Canadian Forces personnel and police deduction	49	70	1,118	0	0	40	481	0	0
Security options deductions	50	20	168	20	113	0	0	0	0
Other payments deduction	51	3,840	33,420	4,360	47,858	3,720	34,349	3,850	40,569
Non-capital losses of other years	52	40	349	90	320	60	510	90	655
Net capital losses of other years	53	550	1,041	240	225	510	1,036	320	739
Capital gains deduction	54	100	13,577	70	8,472	110	13,157	80	8,176
Northern residents deductions	55	720	3,060	560	2,015	640	2,825	550	2,166
Additional deductions	56	0	0	30	318	0	0	30	399
Farming/fishing losses of prior years	57	30	401	10	44	0	0	20	158
Total deductions from net income	58	5,300	53,480	5,310	59,705	5,060	55,741	4,880	53,159
Taxable income assessed	59	42,470	2,924,807	40,800	2,033,510	40,240	2,974,885	39,490	2,174,179
Basic personal amount	60	47,050	726,359	49,020	758,349	44,300	685,671	45,890	712,735
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	8,890	106,645	3,050	34,013	7,560	89,802	2,800	32,058
Canada caregiver amount	63	210	1,320	220	1,502	350	2,401	380	2,663
Amount for an eligible dependant	64	1,170	17,954	6,580	101,653	1,500	23,027	6,340	96,973
Family caregiver amount for children under 18 years of age	65	830	2,448	1,110	3,341	1,060	3,093	1,130	3,307
CPP or QPP contributions through employment	66	37,530	93,260	35,760	74,585	35,430	90,763	35,060	78,291
CPP or QPP contributions on self-employment and other earnings	67	4,840	4,790	3,730	3,365	4,310	4,555	3,440	3,062
Employment insurance premiums	68	36,090	30,157	35,270	25,242	33,680	29,009	34,360	26,290
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	330	1,986	30	186	300	1,812	20	114
Canada employment amount	73	38,150	54,235	36,460	51,469	36,010	51,234	35,600	50,480
Home accessibility expenses	74	20	128	0	0	20	112	20	197
Home buyers' amount	75	730	6,448	560	4,677	580	5,148	390	3,218
Digital news subscription expenses	76	470	116	390	104	610	152	430	105
Pension income amount	77	100	172	150	256	160	279	260	456
Disability amount	78	1,350	13,261	1,300	12,793	1,390	13,713	1,380	13,623
Disability amount transferred from a dependant	79	1,070	17,121	1,600	26,367	1,420	22,743	1,830	29,316
Interest paid on student loans	80	90	71	140	90	70	49	90	57

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

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	2,270	11,701	3,470	16,299	1,820	9,446	2,830	12,812
Tuition, education, and textbook amounts transferred from a child	82	60	160	90	263	410	1,451	570	2,101
Amounts transferred from spouse or common-law partner	83	960	4,243	410	2,136	910	4,158	480	2,719
Medical expenses	84	4,330	9,367	7,290	14,202	4,840	10,799	7,640	15,960
Total tax credits on personal amounts	85	47,050	165,298	49,020	169,658	44,300	157,433	45,890	162,987
Allowable charitable donations and government gifts	86	8,460	19,741	7,290	10,366	9,430	25,349	8,290	14,819
Eligible cultural and ecological gifts	87	0	0	0	0	10	5	0	0
Total tax credit on donations and gifts	88	8,420	5,617	7,260	2,866	9,400	7,249	8,270	4,141
Total federal non-refundable tax credits	89	47,050	170,915	49,020	172,523	44,300	164,682	45,890	167,128
Federal dividend tax credit	90	3,980	10,026	2,370	4,211	4,200	12,654	2,840	5,797
Minimum tax carryover	91	100	518	70	454	120	654	90	484
Basic federal tax	92	35,370	364,498	30,220	206,216	34,000	386,310	30,520	231,443
Federal foreign tax credit	93	1,210	927	780	324	1,290	1,182	950	459
Federal political contribution tax credit	94	150	31	70	13	200	44	100	18
Investment tax credit	95	0	0	0	0	30	129	10	24
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	10	8	10	7
Alternative minimum tax payable	97	30	931	10	404	30	773	10	391
Net federal tax	98	37,790	366,518	32,620	208,762	36,110	387,573	32,690	233,582
CPP contributions on self-employment	99	4,760	11,550	3,700	8,112	4,260	11,018	3,410	7,397
Social Benefits repayment	100	350	599	40	55	330	596	60	83
Canada workers benefit (CWB)	101	7,080	10,544	6,080	9,433	5,800	8,919	5,260	8,257
Canada Training Credit (CTC)	102	1,350	611	2,190	957	1,070	492	1,740	798
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	110	13	420	60	110	15	480	65
Net provincial or territorial tax	105	35,870	256,192	30,940	149,561	34,350	268,339	31,220	167,245
Total tax payable	106	39,160	634,871	34,220	366,552	37,280	667,534	34,100	408,350

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

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	33,350	0	31,520	0	30,760	0	28,960	0
Number of non-taxable returns	2	6,070	0	9,060	0	5,700	0	8,170	0
Total number of returns	3	39,410	0	40,580	0	36,460	0	37,130	0
Employment income	4	31,430	2,626,237	31,620	2,059,477	28,310	2,494,296	28,120	1,860,758
Commissions (from employment)	5	1,030	72,896	580	18,238	920	66,732	480	15,885
Other employment income	6	2,340	18,026	2,170	16,055	2,290	19,667	2,210	18,841
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	550	6,237	1,010	9,884	900	10,233	1,690	17,140
Other pensions and superannuation	9	220	6,244	180	2,329	420	14,050	430	8,899
Elected split-pension amount	10	50	193	330	3,447	240	1,698	950	11,371
Employment insurance and other benefits	11	3,040	24,956	3,450	21,509	2,750	23,324	3,370	20,073
Taxable amount of dividends from taxable Canadian corporations	12	4,140	126,775	3,250	60,830	4,420	155,724	3,900	78,869
Interest and other investment income	13	8,160	19,467	8,720	16,826	8,350	25,466	9,190	25,088
Net partnership income (limited or non-active partners only)	14	0	0	0	0	40	503	0	0
Net rental income	15	2,430	9,692	2,200	8,565	2,300	11,799	2,100	9,831
Taxable capital gains	16	2,550	38,480	2,250	29,646	2,910	59,167	2,800	40,098
RRSP income	17	2,840	21,184	2,420	17,775	2,310	24,730	2,240	22,532
Other income	18	5,640	21,047	4,610	16,078	5,870	37,164	5,170	22,844
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	431	150	629	30	114	80	385
Net business income	20	4,200	80,613	3,410	51,409	3,670	82,362	3,100	45,876
Net professional income	21	600	32,800	760	29,813	530	29,379	690	24,970
Net commission income	22	540	11,457	540	5,146	380	9,099	470	6,715
Net farming income	23	1,150	12,128	730	5,597	1,250	11,710	760	6,569
Net fishing income	24	50	379	20	136	70	411	20	150
Workers' compensation benefits	25	970	9,113	780	5,285	960	10,037	770	5,433
Social assistance payments	26	2,160	21,809	2,470	26,425	1,950	20,400	2,040	21,692
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	37,020	3,160,953	37,170	2,407,981	34,260	3,108,373	34,040	2,269,957
Registered pension plan (RPP) deduction	29	13,290	80,642	18,110	98,003	12,280	77,630	16,650	90,993
RRSP/PRPP deduction	30	13,020	99,687	11,590	63,811	12,720	109,735	11,260	73,062
FHSA deduction	31	580	3,550	410	2,508	250	1,536	130	821
Deduction for elected split-pension amount	32	120	1,159	50	240	210	3,048	120	799
Annual union, professional, or like dues	33	11,470	12,098	14,710	13,040	10,460	11,242	13,330	11,818
Child care expenses	34	2,350	6,349	3,650	7,932	1,040	2,332	880	1,490
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	70	493	60	434	60	620	40	293
Support payments made	37	150	1,316	20	127	200	3,568	20	151
Carrying charges and interest expenses	38	2,080	6,113	1,840	4,380	2,470	8,996	2,110	6,403
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,740	5,588	3,110	3,963	3,370	5,553	2,800	3,666
Deduction for CPP or QPP enhanced contributions on employment income	40	30,950	19,451	31,090	16,932	27,820	17,806	27,690	15,170

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

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	30	661	0	0	30	1,096	0	0
Other employment expenses	43	3,430	16,854	2,500	5,451	2,930	14,830	2,030	4,549
Clergy residence deduction	44	150	2,685	40	663	140	2,587	40	683
Other deductions	45	1,210	1,926	1,360	3,024	1,170	2,037	1,390	2,169
Total deductions before adjustments	46	34,130	258,746	33,710	220,939	31,090	262,798	30,290	212,689
Social benefits repayment	47	250	430	50	60	230	415	60	100
Net income	48	36,840	2,905,217	36,950	2,189,223	34,090	2,849,139	33,810	2,059,557
Canadian Forces personnel and police deduction	49	0	0	0	0	10	291	0	0
Security options deductions	50	30	2,963	20	88	40	1,910	20	119
Other payments deduction	51	3,100	30,921	3,220	31,710	2,900	30,437	2,780	27,125
Non-capital losses of other years	52	50	226	70	311	70	714	80	487
Net capital losses of other years	53	510	1,151	380	556	610	1,634	440	702
Capital gains deduction	54	110	11,155	90	10,990	140	22,127	110	16,895
Northern residents deductions	55	650	2,887	540	1,990	630	2,748	520	1,932
Additional deductions	56	0	0	20	64	0	0	30	800
Farming/fishing losses of prior years	57	40	825	0	0	50	714	10	343
Total deductions from net income	58	4,440	51,349	4,310	45,965	4,360	61,590	3,910	48,411
Taxable income assessed	59	35,700	2,854,045	35,520	2,143,408	32,880	2,787,892	32,470	2,011,335
Basic personal amount	60	39,410	611,923	40,580	632,970	36,460	567,778	37,130	580,401
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	5,730	68,715	2,460	28,499	4,550	54,386	2,100	24,491
Canada caregiver amount	63	590	4,237	660	4,717	840	5,965	810	5,534
Amount for an eligible dependant	64	1,250	18,696	4,780	71,186	880	12,877	2,640	37,858
Family caregiver amount for children under 18 years of age	65	970	2,878	740	2,145	470	1,354	340	968
CPP or QPP contributions through employment	66	31,210	82,093	31,490	73,754	28,070	74,796	28,020	66,021
CPP or QPP contributions on self-employment and other earnings	67	3,550	3,878	2,900	2,755	3,210	3,837	2,620	2,539
Employment insurance premiums	68	29,560	26,046	30,930	24,693	26,440	23,613	27,440	22,031
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	230	1,362	30	162	190	1,146	10	72
Canada employment amount	73	31,750	45,211	31,950	45,371	28,640	40,731	28,520	40,514
Home accessibility expenses	74	20	117	20	107	20	129	20	147
Home buyers' amount	75	360	3,149	220	1,908	170	1,530	110	916
Digital news subscription expenses	76	590	143	480	116	720	176	610	149
Pension income amount	77	260	462	490	901	630	1,191	1,300	2,479
Disability amount	78	1,410	13,882	1,650	16,276	1,740	17,127	1,950	19,203
Disability amount transferred from a dependant	79	1,430	22,183	1,480	21,694	1,090	14,682	1,080	13,951
Interest paid on student loans	80	50	45	60	45	30	26	20	6

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

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	1,130	5,600	1,940	8,107	570	2,432	1,000	3,355
Tuition, education, and textbook amounts transferred from a child	82	1,690	6,982	1,820	7,506	2,780	13,062	2,210	10,114
Amounts transferred from spouse or common-law partner	83	680	3,784	450	3,150	610	4,199	600	4,612
Medical expenses	84	4,820	11,517	7,310	15,423	4,570	11,038	6,770	15,312
Total tax credits on personal amounts	85	39,410	139,940	40,580	144,227	36,460	127,815	37,130	127,603
Allowable charitable donations and government gifts	86	8,990	26,809	8,010	16,331	8,480	28,722	7,780	15,226
Eligible cultural and ecological gifts	87	10	5	0	0	0	0	0	0
Total tax credit on donations and gifts	88	8,970	7,742	7,980	4,632	8,460	8,458	7,770	4,295
Total federal non-refundable tax credits	89	39,410	147,682	40,580	148,859	36,460	136,274	37,130	131,898
Federal dividend tax credit	90	4,080	13,870	3,090	6,284	4,270	17,396	3,650	8,946
Minimum tax carryover	91	100	555	100	535	160	918	150	799
Basic federal tax	92	30,550	394,630	28,660	245,314	28,390	404,859	26,650	235,855
Federal foreign tax credit	93	1,400	1,673	1,130	506	1,610	1,452	1,470	654
Federal political contribution tax credit	94	200	42	100	17	230	57	110	23
Investment tax credit	95	20	154	0	0	20	157	10	53
Labour-sponsored funds tax credit (provincially registered)	96	10	7	10	8	0	0	10	8
Alternative minimum tax payable	97	20	1,276	30	931	50	1,476	30	1,023
Net federal tax	98	32,320	395,035	30,350	246,964	29,940	405,162	27,930	236,771
CPP contributions on self-employment	99	3,550	9,405	2,930	6,672	3,240	9,348	2,670	6,167
Social Benefits repayment	100	250	430	50	60	230	415	60	100
Canada workers benefit (CWB)	101	4,670	7,172	4,390	6,502	4,040	6,133	3,610	4,935
Canada Training Credit (CTC)	102	690	341	1,230	578	340	175	680	313
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	110	15	420	55	100	13	340	50
Net provincial or territorial tax	105	30,980	270,211	29,380	175,459	28,780	275,287	27,280	168,683
Total tax payable	106	33,350	675,089	31,520	429,164	30,760	690,218	28,960	411,732

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

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	29,000	0	28,230	0	32,320	0	31,300	0
Number of non-taxable returns	2	5,930	0	8,550	0	7,460	0	10,470	0
Total number of returns	3	34,920	0	36,790	0	39,780	0	41,780	0
Employment income	4	25,240	2,106,149	25,310	1,544,005	23,560	1,730,353	21,840	1,084,173
Commissions (from employment)	5	810	68,561	410	15,884	690	55,220	320	12,703
Other employment income	6	2,390	22,274	2,410	20,788	3,070	31,276	2,900	21,394
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,590	18,596	3,010	31,861	17,640	145,130	20,600	154,737
Other pensions and superannuation	9	2,430	97,037	3,690	108,620	7,370	286,953	10,290	291,118
Elected split-pension amount	10	1,050	7,021	2,620	36,369	3,060	24,172	6,230	96,166
Employment insurance and other benefits	11	2,620	23,061	3,060	18,698	3,020	27,611	2,620	16,136
Taxable amount of dividends from taxable Canadian corporations	12	5,000	160,070	4,760	92,573	6,590	195,463	6,700	108,190
Interest and other investment income	13	9,410	48,358	10,720	39,336	13,100	73,858	14,940	61,413
Net partnership income (limited or non-active partners only)	14	80	-2,204	40	-11	0	0	70	358
Net rental income	15	2,310	14,190	2,170	11,639	2,640	23,577	2,320	17,193
Taxable capital gains	16	3,490	90,129	3,620	56,364	4,910	129,828	5,340	85,604
RRSP income	17	2,520	38,635	2,760	42,906	3,780	72,995	4,470	72,707
Other income	18	7,290	73,451	7,130	65,562	10,890	129,601	11,610	128,343
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	62	40	102	20	127	20	95
Net business income	20	3,370	73,021	2,820	41,441	3,540	69,913	2,930	39,559
Net professional income	21	480	24,866	550	20,633	520	21,448	520	16,350
Net commission income	22	310	12,864	370	5,526	290	13,230	290	5,535
Net farming income	23	1,440	18,829	790	8,396	1,810	26,359	1,040	11,827
Net fishing income	24	60	186	0	0	100	766	30	234
Workers' compensation benefits	25	990	12,301	770	5,337	1,120	15,955	630	5,265
Social assistance payments	26	1,920	18,562	2,060	20,086	2,250	19,743	2,160	18,696
Net federal supplements	27	0	0	0	0	370	3,299	0	0
Total income assessed	28	32,850	2,926,378	33,770	2,191,319	38,350	3,094,132	39,900	2,268,582
Registered pension plan (RPP) deduction	29	10,540	61,270	13,950	68,754	8,170	41,524	10,010	40,987
RRSP/PRPP deduction	30	11,920	121,207	10,600	80,186	11,130	117,660	9,010	77,509
FHSA deduction	31	80	523	60	383	40	259	0	0
Deduction for elected split-pension amount	32	1,310	18,151	1,430	10,087	3,780	54,412	3,130	23,379
Annual union, professional, or like dues	33	9,060	8,930	11,810	9,501	7,720	6,722	9,270	6,532
Child care expenses	34	280	508	130	231	80	179	40	65
Business investment loss	35	0	0	0	0	20	1,123	0	0
Moving expenses	36	50	586	40	282	40	282	30	179
Support payments made	37	200	5,071	0	0	190	5,414	0	0
Carrying charges and interest expenses	38	3,070	15,874	2,860	11,111	4,260	19,485	4,270	14,638
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,280	5,510	2,670	3,284	3,720	6,153	2,870	3,297
Deduction for CPP or QPP enhanced contributions on employment income	40	24,700	15,179	24,500	12,614	22,450	12,459	20,560	9,132

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

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	50	3,042	20	597	80	2,505	0	0
Other employment expenses	43	2,540	14,395	1,660	4,625	2,230	13,658	1,150	3,084
Clergy residence deduction	44	160	3,033	40	596	130	2,371	30	491
Other deductions	45	1,100	2,162	1,350	4,742	1,280	3,407	1,400	5,895
Total deductions before adjustments	46	28,750	275,767	28,320	207,356	29,790	287,632	27,530	185,678
Social benefits repayment	47	220	432	60	114	250	510	60	119
Net income	48	32,680	2,654,475	33,560	1,985,092	38,150	2,810,915	39,730	2,084,110
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	40	1,856	0	0	40	2,919	0	0
Other payments deduction	51	2,890	30,863	2,810	25,424	3,680	38,997	4,490	39,281
Non-capital losses of other years	52	80	601	50	444	90	1,674	70	390
Net capital losses of other years	53	700	3,027	660	1,280	1,010	3,101	970	2,252
Capital gains deduction	54	190	27,645	160	20,141	330	51,509	250	35,977
Northern residents deductions	55	640	2,783	490	1,788	720	3,021	530	1,983
Additional deductions	56	20	1,249	40	228	0	0	120	362
Farming/fishing losses of prior years	57	50	1,099	20	403	90	2,686	20	328
Total deductions from net income	58	4,500	69,512	4,160	51,293	5,870	105,349	6,300	82,100
Taxable income assessed	59	31,430	2,585,171	32,230	1,934,070	37,210	2,705,821	38,490	2,002,245
Basic personal amount	60	34,920	545,034	36,790	575,491	39,780	621,640	41,780	653,816
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,350	50,036	1,990	21,507	4,730	51,222	1,830	17,246
Canada caregiver amount	63	900	6,323	920	5,870	1,140	7,503	1,130	6,891
Amount for an eligible dependant	64	440	6,271	1,090	15,042	220	2,955	580	7,482
Family caregiver amount for children under 18 years of age	65	210	596	120	353	80	217	30	92
CPP or QPP contributions through employment	66	24,970	64,379	24,940	55,706	22,870	54,005	21,130	41,436
CPP or QPP contributions on self-employment and other earnings	67	3,140	3,807	2,510	2,281	3,590	4,264	2,760	2,303
Employment insurance premiums	68	23,320	20,226	24,300	18,651	21,000	16,854	20,120	13,860
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	990	20	138	150	900	20	90
Canada employment amount	73	25,780	36,492	25,900	36,550	24,680	34,250	23,000	31,793
Home accessibility expenses	74	20	89	30	178	30	179	30	176
Home buyers' amount	75	80	719	60	510	40	386	50	407
Digital news subscription expenses	76	1,040	267	880	207	1,820	452	1,560	367
Pension income amount	77	3,350	6,485	5,610	11,004	9,770	19,058	13,530	26,627
Disability amount	78	2,180	21,505	2,760	27,188	3,510	34,622	3,920	38,715
Disability amount transferred from a dependant	79	770	9,182	760	8,889	650	6,889	670	6,974
Interest paid on student loans	80	20	8	10	6	0	0	0	0

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

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	240	794	420	1,222	130	373	180	472
Tuition, education, and textbook amounts transferred from a child	82	2,020	9,688	1,340	6,236	1,010	4,559	500	2,058
Amounts transferred from spouse or common-law partner	83	920	6,611	1,140	8,952	2,160	15,236	3,000	22,911
Medical expenses	84	4,940	13,032	7,250	16,585	7,190	19,757	10,210	26,769
Total tax credits on personal amounts	85	34,920	120,381	36,790	121,885	39,780	134,300	41,780	135,073
Allowable charitable donations and government gifts	86	8,260	29,045	7,940	16,616	9,750	38,658	9,680	21,340
Eligible cultural and ecological gifts	87	10	3	10	6	0	0	0	0
Total tax credit on donations and gifts	88	8,240	8,568	7,920	4,695	9,740	11,521	9,670	6,047
Total federal non-refundable tax credits	89	34,920	128,949	36,790	126,581	39,780	145,821	41,780	141,120
Federal dividend tax credit	90	4,780	17,708	4,420	9,854	6,220	22,802	6,250	12,530
Minimum tax carryover	91	200	1,145	220	1,263	400	2,452	360	1,681
Basic federal tax	92	26,690	375,204	26,080	228,252	29,840	374,072	28,960	215,382
Federal foreign tax credit	93	2,010	1,977	2,020	1,034	2,850	3,428	3,110	1,230
Federal political contribution tax credit	94	290	71	160	36	440	110	260	55
Investment tax credit	95	40	427	20	102	40	464	10	84
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	30	22	30	19
Alternative minimum tax payable	97	80	2,300	50	1,274	100	3,429	50	1,447
Net federal tax	98	28,100	374,569	27,080	228,462	31,170	371,815	29,780	215,112
CPP contributions on self-employment	99	3,150	9,278	2,520	5,530	3,580	10,380	2,750	5,566
Social Benefits repayment	100	220	432	60	114	250	510	60	119
Canada workers benefit (CWB)	101	3,740	5,582	3,190	3,996	3,500	5,086	2,730	3,194
Canada Training Credit (CTC)	102	140	63	280	121	0	0	90	33
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	70	10	190	25	30	4	90	12
Net provincial or territorial tax	105	27,210	253,364	26,800	162,660	30,610	254,578	29,950	156,961
Total tax payable	106	29,000	637,646	28,230	396,767	32,320	637,289	31,300	377,760

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

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	27,580	0	27,290	0	21,930	0	22,710	0
Number of non-taxable returns	2	9,100	0	11,680	0	8,140	0	10,670	0
Total number of returns	3	36,690	0	38,970	0	30,070	0	33,380	0
Employment income	4	13,000	724,661	11,060	424,046	5,630	280,523	4,270	132,783
Commissions (from employment)	5	320	20,936	160	4,654	120	5,974	50	2,420
Other employment income	6	2,540	5,962	1,910	3,887	2,060	1,726	1,290	1,511
Old age security (OAS) pension	7	31,710	241,750	34,410	263,507	28,930	243,809	32,150	270,330
CPP or QPP benefits	8	31,500	308,667	33,770	288,375	29,340	308,582	31,800	290,215
Other pensions and superannuation	9	17,470	528,430	20,880	474,094	20,550	599,900	23,050	527,120
Elected split-pension amount	10	3,730	30,004	8,320	111,841	3,680	33,270	7,940	107,415
Employment insurance and other benefits	11	1,720	15,789	1,060	7,002	690	5,889	290	1,856
Taxable amount of dividends from taxable Canadian corporations	12	7,090	181,448	7,290	109,458	6,380	170,138	6,840	87,144
Interest and other investment income	13	14,480	76,493	16,380	72,822	13,780	81,760	15,550	75,036
Net partnership income (limited or non-active partners only)	14	130	2,007	80	417	100	272	60	295
Net rental income	15	2,320	26,727	2,020	18,123	1,750	19,158	1,550	15,355
Taxable capital gains	16	5,210	142,475	5,710	87,573	4,840	98,391	5,580	69,230
RRSP income	17	4,180	79,373	4,690	76,300	1,870	30,954	2,060	24,765
Other income	18	8,000	41,314	8,130	32,447	6,670	36,096	7,110	31,309
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	10	43	0	0	10	39
Net business income	20	2,880	44,660	2,170	19,659	1,930	21,528	1,300	9,105
Net professional income	21	420	23,405	360	7,090	340	10,597	230	4,088
Net commission income	22	240	9,586	200	3,172	200	5,140	110	1,186
Net farming income	23	1,930	24,865	950	9,568	1,580	19,458	790	6,601
Net fishing income	24	80	153	20	202	50	129	0	0
Workers' compensation benefits	25	610	7,727	300	3,665	270	2,190	110	1,617
Social assistance payments	26	1,180	4,356	1,400	5,031	650	2,060	1,120	3,491
Net federal supplements	27	11,020	66,353	11,070	67,072	8,600	51,622	10,420	64,024
Total income assessed	28	36,410	2,607,286	38,520	2,093,230	29,890	2,029,220	33,070	1,728,413
Registered pension plan (RPP) deduction	29	3,180	12,782	3,500	11,775	530	1,760	550	1,408
RRSP/PRPP deduction	30	6,020	77,378	4,640	49,167	1,490	21,906	1,060	13,770
FHSA deduction	31	0	0	20	142	0	0	0	0
Deduction for elected split-pension amount	32	8,190	118,581	4,790	41,271	9,130	125,399	4,120	37,525
Annual union, professional, or like dues	33	3,670	2,608	4,050	2,493	1,430	801	1,350	739
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	30	142	10	68	0	0	0	0
Support payments made	37	130	3,709	0	0	90	1,605	0	0
Carrying charges and interest expenses	38	4,880	18,972	4,740	15,631	4,780	18,462	4,820	15,210
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,210	3,129	1,440	1,388	260	172	160	85
Deduction for CPP or QPP enhanced contributions on employment income	40	10,340	4,546	8,720	3,071	880	195	780	138

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

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	80	2,204	40	312	90	5,425	40	263
Other employment expenses	43	1,060	5,773	470	1,199	450	2,270	160	519
Clergy residence deduction	44	100	1,460	20	373	60	780	20	153
Other deductions	45	1,230	7,200	1,160	8,316	870	6,687	850	14,890
Total deductions before adjustments	46	22,350	259,018	18,430	135,289	14,400	185,681	10,520	84,807
Social benefits repayment	47	3,300	13,357	2,230	7,936	2,820	13,532	2,460	10,280
Net income	48	36,340	2,337,398	38,490	1,950,689	29,860	1,830,674	33,060	1,633,534
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	11,630	78,289	11,580	75,706	8,940	55,827	10,740	69,077
Non-capital losses of other years	52	60	580	40	143	40	202	30	228
Net capital losses of other years	53	1,140	4,049	1,030	3,213	1,050	4,606	1,030	2,935
Capital gains deduction	54	300	44,326	220	29,593	250	31,719	190	17,230
Northern residents deductions	55	670	2,703	460	1,701	510	1,997	340	1,268
Additional deductions	56	250	856	350	1,240	310	1,095	430	1,455
Farming/fishing losses of prior years	57	80	1,205	20	186	60	990	20	203
Total deductions from net income	58	13,640	134,035	13,290	111,971	10,740	96,863	12,400	92,428
Taxable income assessed	59	36,200	2,203,779	38,280	1,838,909	29,740	1,733,967	32,850	1,541,197
Basic personal amount	60	36,690	573,784	38,970	610,236	30,070	470,487	33,380	522,571
Age amount	61	33,140	236,801	36,750	275,932	27,840	206,391	31,680	241,822
Spouse or common-law partner amount	62	3,650	32,219	1,190	9,172	2,000	12,881	650	4,887
Canada caregiver amount	63	1,120	7,151	980	6,109	920	5,977	790	4,647
Amount for an eligible dependant	64	120	1,568	310	3,873	50	616	190	2,409
Family caregiver amount for children under 18 years of age	65	30	92	20	50	0	0	0	0
CPP or QPP contributions through employment	66	10,850	20,393	9,310	14,320	1,080	1,036	930	750
CPP or QPP contributions on self-employment and other earnings	67	2,140	2,173	1,390	976	260	119	160	60
Employment insurance premiums	68	10,750	7,114	9,330	5,320	4,030	2,131	3,190	1,531
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	100	576	0	0	50	318	0	0
Canada employment amount	73	14,520	18,845	12,230	15,840	7,280	8,243	5,330	6,202
Home accessibility expenses	74	50	348	70	365	70	368	70	282
Home buyers' amount	75	20	146	20	215	0	0	0	0
Digital news subscription expenses	76	2,670	653	2,120	505	3,180	784	2,450	585
Pension income amount	77	19,620	37,929	24,310	47,321	21,810	42,231	25,090	48,663
Disability amount	78	4,100	40,456	4,320	42,623	4,000	39,462	4,470	44,130
Disability amount transferred from a dependant	79	420	4,347	450	4,422	270	2,743	310	3,026
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 (Manitoba)

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	50	123	70	136	20	58	40	60
Tuition, education, and textbook amounts transferred from a child	82	220	995	110	418	70	322	30	125
Amounts transferred from spouse or common-law partner	83	4,190	32,553	3,840	28,896	4,860	38,292	3,490	25,510
Medical expenses	84	9,040	28,219	11,820	34,973	9,360	32,789	12,040	38,303
Total tax credits on personal amounts	85	36,690	156,975	38,970	165,265	30,070	129,801	33,380	141,855
Allowable charitable donations and government gifts	86	8,970	40,943	9,070	27,142	8,400	43,479	8,640	24,290
Eligible cultural and ecological gifts	87	0	0	10	7	10	75	0	0
Total tax credit on donations and gifts	88	8,960	12,269	9,060	7,926	8,390	13,168	8,630	6,971
Total federal non-refundable tax credits	89	36,690	169,243	38,970	173,191	30,070	142,970	33,380	148,826
Federal dividend tax credit	90	6,450	20,173	6,510	12,753	5,770	20,892	6,090	10,529
Minimum tax carryover	91	450	2,516	330	1,749	340	1,789	210	979
Basic federal tax	92	24,030	246,371	23,600	157,068	18,870	182,571	19,170	128,838
Federal foreign tax credit	93	3,090	2,328	3,380	1,351	3,010	1,586	3,340	1,354
Federal political contribution tax credit	94	470	106	300	58	530	130	380	82
Investment tax credit	95	40	320	0	0	40	1,235	10	67
Labour-sponsored funds tax credit (provincially registered)	96	0	0	20	11	20	11	0	0
Alternative minimum tax payable	97	100	3,427	70	2,030	70	2,045	40	999
Net federal tax	98	24,650	244,199	23,990	155,894	19,090	179,800	19,350	127,432
CPP contributions on self-employment	99	2,110	5,273	1,360	2,348	250	291	150	145
Social Benefits repayment	100	3,300	13,357	2,230	7,936	2,820	13,532	2,460	10,280
Canada workers benefit (CWB)	101	1,390	1,596	960	873	580	536	420	302
Canada Training Credit (CTC)	102	0	0	10	7	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	10	1	40	5	0	0	0	0
Net provincial or territorial tax	105	26,780	183,244	26,730	128,627	21,640	133,653	22,510	104,614
Total tax payable	106	27,580	446,076	27,290	294,807	21,930	327,276	22,710	242,471

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

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	15,860	0	17,320	0	16,550	0	21,660	0
Number of non-taxable returns	2	6,790	0	9,140	0	9,360	0	16,410	0
Total number of returns	3	22,650	0	26,460	0	25,910	0	38,070	0
Employment income	4	2,410	103,889	1,560	46,953	1,050	48,718	650	21,222
Commissions (from employment)	5	40	1,640	20	617	20	978	0	0
Other employment income	6	1,430	1,535	810	943	1,710	1,516	980	859
Old age security (OAS) pension	7	22,060	199,698	25,810	233,624	25,510	226,254	37,580	333,708
CPP or QPP benefits	8	22,120	223,042	25,200	225,270	25,320	252,837	36,210	333,426
Other pensions and superannuation	9	17,230	487,513	19,620	401,116	19,270	489,610	26,630	459,038
Elected split-pension amount	10	2,990	26,241	5,970	80,178	2,680	20,081	4,600	57,306
Employment insurance and other benefits	11	270	2,356	90	598	80	476	20	133
Taxable amount of dividends from taxable Canadian corporations	12	5,240	112,444	6,080	70,065	6,690	123,832	9,310	109,898
Interest and other investment income	13	11,430	71,323	13,390	68,468	15,440	101,879	22,080	142,533
Net partnership income (limited or non-active partners only)	14	70	1,480	30	427	100	1,315	60	497
Net rental income	15	1,250	12,899	1,080	14,338	1,270	15,721	1,250	17,560
Taxable capital gains	16	4,060	92,565	5,000	67,717	5,430	183,067	7,900	194,419
RRSP income	17	270	3,606	320	1,701	450	3,048	920	4,698
Other income	18	5,290	32,773	6,160	37,046	6,530	62,115	9,420	72,248
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,030	5,714	650	3,093	630	4,932	360	2,632
Net professional income	21	220	8,161	90	1,128	130	2,691	30	420
Net commission income	22	110	2,725	40	175	60	883	40	91
Net farming income	23	1,160	8,118	540	5,304	1,180	10,195	640	6,995
Net fishing income	24	30	57	0	0	0	0	0	0
Workers' compensation benefits	25	220	1,585	80	1,340	350	1,978	180	3,536
Social assistance payments	26	460	1,226	960	2,545	470	1,153	1,530	3,617
Net federal supplements	27	6,700	36,648	9,370	56,631	8,910	42,740	17,660	104,083
Total income assessed	28	22,530	1,437,310	26,230	1,320,647	25,810	1,596,193	37,910	1,869,721
Registered pension plan (RPP) deduction	29	60	107	50	57	40	59	0	0
RRSP/PRPP deduction	30	220	2,076	130	712	160	466	130	1,087
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	7,280	96,393	2,470	20,417	7,030	88,169	1,460	9,782
Annual union, professional, or like dues	33	650	289	510	216	390	102	230	58
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0	0	0
Support payments made	37	70	1,149	0	0	60	1,030	0	0
Carrying charges and interest expenses	38	3,950	14,175	4,230	13,219	5,030	16,119	6,600	20,612
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 (Manitoba)

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	60	1,632	30	291	0	0	40	306
Other employment expenses	43	170	766	60	149	50	223	20	17
Clergy residence deduction	44	20	222	0	0	0	0	0	0
Other deductions	45	0	0	690	12,359	730	5,520	840	12,155
Total deductions before adjustments	46	10,330	123,166	6,860	47,504	10,820	113,133	8,350	44,296
Social benefits repayment	47	1,880	9,658	1,840	8,407	2,170	11,324	2,350	11,754
Net income	48	22,490	1,306,073	26,230	1,264,754	25,800	1,472,667	37,900	1,813,758
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	6,940	39,419	9,570	60,460	9,170	45,748	17,880	111,118
Non-capital losses of other years	52	20	128	20	68	0	0	0	0
Net capital losses of other years	53	900	3,715	940	2,672	1,170	5,702	1,360	4,696
Capital gains deduction	54	180	25,996	150	18,100	310	57,192	240	44,768
Northern residents deductions	55	350	1,393	240	906	250	907	290	1,087
Additional deductions	56	320	976	430	1,704	630	1,580	1,010	4,328
Farming/fishing losses of prior years	57	50	619	10	65	0	0	0	0
Total deductions from net income	58	8,440	72,302	11,020	83,993	11,060	112,179	20,010	166,333
Taxable income assessed	59	22,390	1,234,145	26,080	1,181,029	25,700	1,360,638	37,650	1,647,630
Basic personal amount	60	22,650	354,427	26,460	414,294	25,910	405,671	38,070	596,604
Age amount	61	21,180	161,611	25,230	196,845	24,210	189,270	36,380	291,678
Spouse or common-law partner amount	62	1,180	6,857	410	2,911	1,320	6,341	380	2,800
Canada caregiver amount	63	810	5,014	590	3,215	1,080	6,570	580	3,029
Amount for an eligible dependant	64	30	280	120	1,244	20	204	70	659
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	40	15	0	0	10	3	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	1,530	696	950	391	450	178	260	92
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	30	174	0	0	0	0	0	0
Canada employment amount	73	3,680	3,709	2,290	2,466	2,720	2,205	1,600	1,375
Home accessibility expenses	74	70	358	60	323	90	527	90	382
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	2,940	733	2,120	509	3,240	809	2,750	657
Pension income amount	77	17,890	34,582	20,710	39,821	20,040	38,089	27,880	52,162
Disability amount	78	3,860	38,109	4,520	44,640	6,490	64,064	10,290	101,504
Disability amount transferred from a dependant	79	170	1,639	190	1,824	150	1,379	150	1,448
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 (Manitoba)

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	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	40	151	0	0	10	62	0	0
Amounts transferred from spouse or common-law partner	83	4,430	34,804	2,810	20,022	5,900	48,067	2,640	19,056
Medical expenses	84	7,930	31,821	10,710	36,765	10,210	62,530	17,140	99,534
Total tax credits on personal amounts	85	22,650	101,259	26,460	114,810	25,910	123,915	38,070	175,657
Allowable charitable donations and government gifts	86	6,760	34,688	7,580	21,059	8,290	40,000	11,510	35,635
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,750	10,495	7,580	6,013	8,280	11,846	11,510	10,321
Total federal non-refundable tax credits	89	22,650	111,754	26,460	120,823	25,910	135,761	38,070	185,977
Federal dividend tax credit	90	4,600	13,425	5,260	8,729	5,390	15,010	7,040	12,895
Minimum tax carryover	91	180	918	160	754	170	938	180	807
Basic federal tax	92	13,190	122,147	14,200	94,705	13,000	131,557	16,390	132,522
Federal foreign tax credit	93	2,530	1,361	3,050	998	2,920	1,324	3,980	1,446
Federal political contribution tax credit	94	440	99	310	67	530	123	370	82
Investment tax credit	95	0	0	10	76	0	0	10	63
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	60	2,076	30	904	70	3,034	80	2,192
Net federal tax	98	13,310	120,387	14,290	93,623	13,050	130,050	16,490	130,987
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,880	9,658	1,840	8,407	2,170	11,324	2,350	11,754
Canada workers benefit (CWB)	101	280	255	230	154	190	136	210	134
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	0	0	0	0	0	0
Net provincial or territorial tax	105	15,680	90,738	17,200	75,935	16,400	96,221	21,490	100,936
Total tax payable	106	15,860	220,783	17,320	177,965	16,550	237,595	21,660	243,677

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.