



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

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	238,970	0	228,070	0	467,040	0
Number of non-taxable returns	2	89,130	0	118,720	0	207,850	0
Total number of returns	3	328,100	0	346,790	0	674,890	0
Employment income	4	207,820	12,297,960	198,620	9,318,869	406,440	21,616,830
Commissions (from employment)	5	5,600	250,879	4,280	75,837	9,880	326,716
Other employment income	6	25,330	230,525	15,890	108,862	41,210	339,387
Old age security (OAS) pension	7	89,440	766,371	102,400	883,275	191,840	1,649,646
CPP or QPP benefits	8	112,960	1,024,174	128,710	974,972	241,670	1,999,145
Other pensions and superannuation	9	64,390	1,822,873	67,220	1,477,530	131,610	3,300,403
Elected split-pension amount	10	10,980	101,430	27,390	397,473	38,370	498,903
Employment insurance and other benefits	11	51,270	565,229	44,350	431,395	95,620	996,624
Taxable amount of dividends from taxable Canadian corporations	12	29,870	904,709	27,420	484,621	57,290	1,389,330
Interest and other investment income	13	52,570	173,000	58,010	157,725	110,580	330,725
Net partnership income (limited or non-active partners only)	14	100	1,728	70	571	170	2,299
Net rental income	15	7,260	30,870	5,920	19,649	13,180	50,519
Taxable capital gains	16	18,960	402,031	18,380	223,846	37,340	625,877
RRSP income	17	16,510	187,414	15,000	160,502	31,510	347,915
Other income	18	32,980	267,738	35,210	251,598	68,190	519,337
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,190	5,415	1,700	7,725	2,890	13,140
Net business income	20	16,740	284,519	14,220	195,790	30,960	480,309
Net professional income	21	2,740	107,297	3,250	102,726	5,990	210,023
Net commission income	22	0	0	2,140	20,923	0	0
Net farming income	23	1,560	13,564	490	-1,310	0	0
Net fishing income	24	1,660	64,637	270	5,708	1,930	70,345
Workers' compensation benefits	25	6,640	98,260	3,910	50,641	10,550	148,901
Social assistance payments	26	14,950	140,629	16,280	162,263	31,230	302,891
Net federal supplements	27	37,690	203,583	50,600	306,865	88,300	510,448
Total income assessed	28	319,590	19,987,271	332,480	15,839,845	652,070	35,827,116
Registered pension plan (RPP) deduction	29	56,910	309,886	74,380	368,422	131,290	678,309
RRSP/PRPP deduction	30	56,990	498,802	44,630	305,136	101,620	803,938
FHSA deduction	31	5,240	31,922	3,900	22,728	9,140	54,651
Deduction for elected split-pension amount	32	27,380	398,333	11,030	101,201	38,410	499,534
Annual union, professional, or like dues	33	54,790	53,083	69,110	52,271	123,900	105,354
Child care expenses	34	8,100	38,017	19,340	85,159	27,450	123,176
Business investment loss	35	40	1,253	20	556	60	1,809
Moving expenses	36	1,630	7,843	1,260	4,760	2,890	12,603



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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	1,190	17,390	90	1,002	1,280	18,392
Carrying charges and interest expenses	38	11,760	47,984	11,210	42,733	22,970	90,716
Deduction for CPP or QPP contributions on self-employment and other earnings	39	14,400	20,596	13,070	14,633	27,470	35,229
Deduction for CPP or QPP enhanced contributions on employment income	40	190,820	95,824	182,850	79,115	373,680	174,939
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	80	3,842	30	312	110	4,155
Other employment expenses	43	17,450	76,013	13,200	25,880	30,650	101,893
Clergy residence deduction	44	630	9,658	120	1,604	750	11,262
Other deductions	45	13,700	33,335	13,750	41,520	27,450	74,855
Total deductions before adjustments	46	234,730	1,643,907	214,350	1,147,225	449,080	2,791,132
Social benefits repayment	47	9,920	35,594	4,250	16,786	14,170	52,380
Net income	48	318,850	18,319,097	331,730	14,682,282	650,570	33,001,379
Canadian Forces personnel and police deduction	49	690	18,241	50	829	740	19,070
Security options deductions	50	0	0	0	0	190	13,549
Other payments deduction	51	57,360	442,353	69,150	519,660	126,510	962,012
Non-capital losses of other years	52	300	2,789	300	1,630	610	4,419
Net capital losses of other years	53	4,110	13,772	3,260	7,289	7,370	21,061
Capital gains deduction	54	650	103,589	410	64,536	1,060	168,124
Northern residents deductions	55	230	836	80	292	310	1,128
Additional deductions	56	2,750	9,879	3,780	14,976	6,530	24,855
Farming/fishing losses of prior years	57	110	1,181	20	232	120	1,413
Total deductions from net income	58	64,680	607,293	74,960	611,031	139,640	1,218,324
Taxable income assessed	59	310,200	17,712,729	322,950	14,072,331	633,140	31,785,059
Basic personal amount	60	328,100	5,113,015	346,790	5,410,528	674,890	10,523,543
Age amount	61	87,610	681,902	101,990	824,017	189,600	1,505,919
Spouse or common-law partner amount	62	33,450	321,434	12,180	119,655	45,630	441,089
Canada caregiver amount	63	5,720	34,799	4,930	29,971	10,650	64,771
Amount for an eligible dependant	64	4,540	66,245	20,800	309,041	25,340	375,287
Family caregiver amount for children under 18 years of age	65	1,980	5,866	2,540	7,500	4,520	13,366
CPP or QPP contributions through employment	66	194,250	423,686	187,240	359,336	381,490	783,022



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

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	13,830	14,341	12,440	10,255	26,270	24,596
Employment insurance premiums	68	196,040	142,533	189,290	123,751	385,320	266,284
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	2,720	16,326	350	2,094	3,070	18,420
Canada employment amount	73	217,350	302,134	203,490	284,682	420,840	586,817
Home accessibility expenses	74	260	1,534	210	1,387	470	2,921
Home buyers' amount	75	2,510	21,251	1,960	15,581	4,470	36,832
Digital news subscription expenses	76	5,730	1,356	3,990	899	9,720	2,254
Pension income amount	77	70,010	135,102	81,270	156,189	151,280	291,291
Disability amount	78	20,090	198,863	18,740	185,081	38,830	383,944
Disability amount transferred from a dependant	79	4,600	62,294	5,900	81,513	10,500	143,808
Interest paid on student loans	80	700	542	1,400	964	2,110	1,506
Tuition, education, and textbook amounts	81	15,060	102,332	18,550	124,879	33,600	227,211
Tuition, education, and textbook amounts transferred from a child	82	4,320	22,122	3,740	18,262	8,060	40,383
Amounts transferred from spouse or common-law partner	83	25,380	194,684	17,390	123,597	42,760	318,281
Medical expenses	84	63,250	218,986	94,680	309,459	157,940	528,445
Total tax credits on personal amounts	85	328,100	1,212,220	346,790	1,274,823	674,890	2,487,043
Allowable charitable donations and government gifts	86	0	0	47,350	80,343	0	0
Eligible cultural and ecological gifts	87	60	92	60	70	120	162
Total tax credit on donations and gifts	88	0	0	47,140	22,615	0	0
Total federal non-refundable tax credits	89	328,100	1,248,887	346,790	1,297,438	674,890	2,546,325
Federal dividend tax credit	90	27,270	106,349	24,110	54,978	51,380	161,327
Minimum tax carryover	91	910	5,138	600	3,239	1,510	8,377
Basic federal tax	92	220,860	1,960,354	202,070	1,212,885	422,930	3,173,239
Federal foreign tax credit	93	10,750	15,322	10,470	6,038	21,220	21,360
Federal political contribution tax credit	94	1,610	323	940	173	2,550	496
Investment tax credit	95	420	1,395	70	166	490	1,561
Labour-sponsored funds tax credit (provincially registered)	96	10	4	0	0	0	0



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	240	8,855	150	4,966	380	13,821
Net federal tax	98	228,370	1,955,976	213,210	1,221,807	441,580	3,177,783
CPP contributions on self-employment	99	13,340	34,610	12,170	24,657	25,500	59,267
Social Benefits repayment	100	9,920	35,594	4,250	16,786	14,170	52,380
Canada workers benefit (CWB)	101	32,510	39,287	36,140	48,214	68,650	87,501
Canada Training Credit (CTC)	102	3,370	1,314	4,890	2,128	8,260	3,442
Multigenerational home renovation tax credit (MHRTC)	103	20	68	20	80	50	148
Eligible educator school supply tax credit	104	370	51	1,830	264	2,200	316
Net provincial or territorial tax	105	224,040	1,367,196	209,520	885,559	433,560	2,252,755
Total tax payable	106	238,970	3,393,410	228,070	2,148,941	467,040	5,542,352

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

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	2,370	0	1,180	0	13,780	0	10,570	0
Number of non-taxable returns	2	9,250	0	10,160	0	8,800	0	10,950	0
Total number of returns	3	11,610	0	11,340	0	22,580	0	21,520	0
Employment income	4	10,100	127,440	10,010	99,964	19,980	638,677	18,730	490,918
Commissions (from employment)	5	0	0	210	138	440	5,617	430	2,217
Other employment income	6	150	767	220	887	820	2,648	810	3,436
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	650	2,217	630	2,226	260	900	490	1,731
Other pensions and superannuation	9	30	94	30	94	0	0	30	86
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	610	3,714	230	1,138	4,690	39,639	3,100	25,845
Taxable amount of dividends from taxable Canadian corporations	12	80	399	80	519	410	2,491	230	651
Interest and other investment income	13	550	683	620	487	1,930	886	2,090	977
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	0	0	0	0	0	0	0	0
Taxable capital gains	16	80	3,137	70	1,884	530	3,196	190	1,631
RRSP income	17	10	8	0	0	170	539	0	0
Other income	18	1,660	10,503	1,850	10,599	2,260	9,435	2,140	11,028
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	190	520	290	746	400	1,659	630	2,530
Net business income	20	140	913	110	477	890	7,827	630	4,831
Net professional income	21	20	56	30	184	110	669	130	718
Net commission income	22	0	0	10	10	230	409	110	569
Net farming income	23	0	0	0	0	10	122	0	0
Net fishing income	24	20	250	0	0	60	2,767	0	0
Workers' compensation benefits	25	30	51	0	0	180	980	0	0
Social assistance payments	26	190	1,597	200	1,549	1,110	10,604	1,210	11,877
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	10,740	152,777	10,580	120,971	21,380	729,242	20,250	560,242
Registered pension plan (RPP) deduction	29	180	261	150	201	2,490	7,212	2,990	8,223
RRSP/PRPP deduction	30	120	207	40	53	1,920	6,709	950	2,548
FHSA deduction	31	60	236	20	100	1,080	6,310	680	3,482
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	730	242	660	149	3,580	2,251	4,540	2,190
Child care expenses	34	0	0	0	0	30	98	310	806
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	0	0	40	18	460	573	420	462
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	30	18	30	25	140	48	120	55
Deduction for CPP or QPP contributions on self-employment and other earnings	39	100	37	80	18	1,040	561	730	376
Deduction for CPP or QPP enhanced contributions on employment income	40	5,050	649	4,850	424	19,040	5,660	17,700	4,250

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

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	70	86	20	17	690	3,208	350	590
Clergy residence deduction	44	0	0	0	0	10	84	0	0
Other deductions	45	40	73	0	0	780	1,116	770	767
Total deductions before adjustments	46	5,340	1,832	5,090	1,057	19,490	33,829	18,200	23,795
Social benefits repayment	47	0	0	0	0	0	0	10	27
Net income	48	10,730	150,972	10,580	119,949	21,340	696,948	20,220	536,526
Canadian Forces personnel and police deduction	49	0	0	0	0	70	1,654	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	210	1,647	210	1,571	1,280	11,584	1,330	12,423
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	70	13	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	20	45	0	0
Additional deductions	56	0	0	0	0	10	3	20	40
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	230	4,557	220	3,266	1,460	15,618	1,390	13,705
Taxable income assessed	59	10,610	146,415	10,450	116,682	20,670	681,348	19,510	522,824
Basic personal amount	60	11,610	181,126	11,340	176,874	22,580	351,698	21,520	334,784
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	10	156	10	145	390	4,654	290	3,028
Canada caregiver amount	63	0	0	0	0	20	93	0	0
Amount for an eligible dependant	64	0	0	80	1,232	50	737	880	13,709
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	30	81
CPP or QPP contributions through employment	66	5,460	3,489	5,300	2,321	19,540	27,932	18,220	21,327
CPP or QPP contributions on self-employment and other earnings	67	100	29	80	15	1,010	420	720	281
Employment insurance premiums	68	9,310	2,076	9,150	1,627	19,520	10,097	18,220	7,929
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	40	258	0	0	200	1,200	40	210
Canada employment amount	73	10,130	14,212	10,020	13,986	20,010	28,380	18,780	26,567
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	270	2,323	230	1,811
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	30	44	30	44	10	18	30	43
Disability amount	78	430	4,961	250	2,819	810	7,930	540	5,286
Disability amount transferred from a dependant	79	0	0	0	0	20	168	0	0
Interest paid on student loans	80	0	0	0	0	40	23	0	0



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

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	1,020	3,681	910	3,695	5,680	41,185	6,590	48,535
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	60	275	0	0
Medical expenses	84	190	177	300	284	1,060	1,066	1,950	2,012
Total tax credits on personal amounts	85	11,610	31,551	11,340	30,472	22,580	71,734	21,520	69,971
Allowable charitable donations and government gifts	86	80	47	60	22	640	527	570	368
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	70	12	50	5	610	143	550	98
Total federal non-refundable tax credits	89	11,610	31,563	11,340	30,477	22,580	71,876	21,520	70,069
Federal dividend tax credit	90	50	43	50	59	390	278	180	54
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	2,330	4,133	1,110	1,282	11,990	45,284	8,550	24,005
Federal foreign tax credit	93	0	0	20	4	0	0	0	0
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	2,310	4,125	1,120	1,286	13,260	47,159	10,000	25,934
CPP contributions on self-employment	99	80	62	60	31	850	938	630	634
Social Benefits repayment	100	0	0	0	0	0	0	10	27
Canada workers benefit (CWB)	101	1,140	1,397	890	1,158	6,190	7,109	5,740	7,191
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	80	10
Net provincial or territorial tax	105	1,670	2,473	720	668	11,410	32,142	8,160	17,423
Total tax payable	106	2,370	6,661	1,180	1,985	13,780	80,566	10,570	44,019

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

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	19,380	0	16,700	0	20,800	0	19,470	0
Number of non-taxable returns	2	4,820	0	6,220	0	3,890	0	6,240	0
Total number of returns	3	24,190	0	22,930	0	24,690	0	25,720	0
Employment income	4	21,390	1,056,396	19,240	795,724	21,520	1,284,780	20,890	988,636
Commissions (from employment)	5	630	13,765	540	5,146	650	20,425	520	7,434
Other employment income	6	1,180	5,596	1,030	4,587	1,480	14,644	1,260	7,140
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	30	170	60	296	70	707	120	945
Other pensions and superannuation	9	0	0	20	41	50	735	40	234
Elected split-pension amount	10	0	0	0	0	0	0	50	380
Employment insurance and other benefits	11	5,090	47,310	5,230	56,303	5,380	50,498	6,420	73,499
Taxable amount of dividends from taxable Canadian corporations	12	790	8,608	500	4,488	1,100	21,657	770	15,141
Interest and other investment income	13	2,330	1,640	2,230	1,251	2,430	2,503	2,410	1,728
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	320	434	220	484	560	1,349	500	1,130
Taxable capital gains	16	730	2,737	320	4,694	790	7,363	410	4,846
RRSP income	17	540	2,491	330	993	1,240	4,924	750	2,101
Other income	18	1,180	3,983	880	3,103	1,130	4,731	880	4,979
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	170	835	280	1,261	110	680	170	957
Net business income	20	1,470	16,876	1,000	13,161	1,470	22,206	1,330	21,828
Net professional income	21	210	3,575	270	7,542	280	14,210	370	12,981
Net commission income	22	380	3,037	180	1,829	260	3,021	230	1,585
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	70	2,758	20	279	90	4,025	30	485
Workers' compensation benefits	25	220	1,374	180	1,226	240	2,515	210	1,736
Social assistance payments	26	1,410	13,057	1,750	18,999	1,690	15,531	2,140	23,501
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	23,230	1,184,917	21,390	921,706	23,800	1,476,639	23,730	1,171,754
Registered pension plan (RPP) deduction	29	5,170	21,571	6,590	25,500	6,330	31,450	8,460	36,630
RRSP/PRPP deduction	30	4,150	20,631	2,950	10,202	5,710	35,330	4,460	19,171
FHSA deduction	31	1,620	10,018	1,180	7,068	990	6,030	810	4,768
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	4,940	4,311	6,660	4,741	5,490	5,586	7,790	5,958
Child care expenses	34	390	1,509	2,120	7,400	1,380	6,628	5,160	23,505
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	460	869	290	515	190	801	160	701
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	230	270	170	166	280	609	210	267
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,600	1,353	1,140	1,169	1,460	1,833	1,410	1,674
Deduction for CPP or QPP enhanced contributions on employment income	40	20,860	9,490	18,520	7,224	21,080	10,965	20,140	8,853

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

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	1,560	5,144	1,060	1,929	1,700	5,645	1,480	2,453
Clergy residence deduction	44	20	240	0	0	30	389	0	0
Other deductions	45	1,450	1,891	1,540	1,790	1,500	2,169	1,530	1,923
Total deductions before adjustments	46	21,600	77,330	19,500	67,788	22,070	107,667	21,530	106,024
Social benefits repayment	47	340	737	20	18	390	926	30	51
Net income	48	23,190	1,107,285	21,340	854,192	23,730	1,368,724	23,640	1,066,208
Canadian Forces personnel and police deduction	49	190	4,653	0	0	180	4,773	20	418
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	1,630	14,430	1,920	20,225	1,920	18,045	2,330	25,237
Non-capital losses of other years	52	0	0	0	0	20	85	20	45
Net capital losses of other years	53	180	119	40	18	190	216	0	0
Capital gains deduction	54	0	0	20	3,510	20	2,368	0	0
Northern residents deductions	55	30	87	20	45	20	92	0	0
Additional deductions	56	0	0	20	92	10	11	30	61
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,060	20,671	2,030	23,989	2,360	26,783	2,470	29,182
Taxable income assessed	59	22,350	1,086,631	20,380	830,224	22,820	1,341,969	22,540	1,037,045
Basic personal amount	60	24,190	375,403	22,930	354,641	24,690	381,940	25,720	396,903
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,580	18,271	810	8,677	2,860	34,279	1,280	14,150
Canada caregiver amount	63	0	0	30	192	90	487	50	333
Amount for an eligible dependant	64	240	3,715	2,270	35,303	530	8,141	3,610	56,226
Family caregiver amount for children under 18 years of age	65	50	139	150	432	190	565	400	1,198
CPP or QPP contributions through employment	66	21,150	43,480	18,980	34,045	21,330	48,599	20,610	40,535
CPP or QPP contributions on self-employment and other earnings	67	1,540	967	1,100	828	1,400	1,281	1,330	1,173
Employment insurance premiums	68	21,040	14,978	18,820	11,912	20,980	16,306	20,270	13,817
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	250	1,512	40	246	250	1,470	50	312
Canada employment amount	73	21,470	30,537	19,300	27,337	21,660	30,872	20,980	29,719
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	640	5,324	450	3,510	520	4,458	410	3,140
Digital news subscription expenses	76	110	31	60	16	140	35	100	23
Pension income amount	77	20	21	30	44	50	100	90	152
Disability amount	78	690	6,752	540	5,340	720	7,087	660	6,534
Disability amount transferred from a dependant	79	80	1,174	240	3,823	240	4,149	590	9,576
Interest paid on student loans	80	140	103	280	129	170	112	380	230



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

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	3,570	28,286	3,920	32,396	1,730	11,615	2,210	14,300
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	230	1,010	120	553	350	1,569	190	891
Medical expenses	84	1,730	2,162	3,610	5,089	2,490	3,983	5,140	8,692
Total tax credits on personal amounts	85	24,190	80,114	22,930	78,685	24,690	83,561	25,720	89,696
Allowable charitable donations and government gifts	86	1,260	1,309	1,310	1,098	1,870	3,214	1,850	1,770
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,240	358	1,280	296	1,840	929	1,830	480
Total federal non-refundable tax credits	89	24,190	80,472	22,930	78,981	24,690	84,490	25,720	90,176
Federal dividend tax credit	90	770	890	470	426	1,100	2,222	760	1,452
Minimum tax carryover	91	20	164	0	0	20	88	20	128
Basic federal tax	92	17,740	102,372	14,440	65,069	19,420	148,997	16,960	93,034
Federal foreign tax credit	93	0	0	160	165	390	1,563	220	194
Federal political contribution tax credit	94	0	0	10	3	40	6	0	0
Investment tax credit	95	0	0	0	0	10	24	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	18,900	103,756	16,050	66,978	20,350	148,733	18,650	95,045
CPP contributions on self-employment	99	1,420	2,271	1,050	1,969	1,360	3,072	1,290	2,819
Social Benefits repayment	100	340	737	20	18	390	926	30	51
Canada workers benefit (CWB)	101	5,120	6,022	5,010	6,846	3,880	4,711	4,620	6,803
Canada Training Credit (CTC)	102	1,030	324	1,190	395	770	314	1,100	501
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	20	2	230	29	60	7	230	35
Net provincial or territorial tax	105	17,360	73,813	14,390	47,806	19,180	105,498	17,050	68,098
Total tax payable	106	19,380	180,579	16,700	116,794	20,800	258,235	19,470	166,049

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

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	21,170	0	20,280	0	21,430	0	21,030	0
Number of non-taxable returns	2	3,720	0	5,910	0	3,620	0	5,350	0
Total number of returns	3	24,890	0	26,190	0	25,050	0	26,380	0
Employment income	4	21,420	1,429,430	21,120	1,133,197	21,180	1,521,692	21,460	1,267,771
Commissions (from employment)	5	680	27,564	520	10,453	680	26,837	500	11,290
Other employment income	6	1,830	20,327	1,320	9,812	2,030	27,819	1,470	12,650
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	150	2,016	260	2,656	340	4,336	560	5,724
Other pensions and superannuation	9	170	2,849	80	837	350	7,207	130	1,922
Elected split-pension amount	10	0	0	130	1,072	30	298	210	2,221
Employment insurance and other benefits	11	4,910	48,428	5,200	54,203	4,380	47,082	4,220	38,114
Taxable amount of dividends from taxable Canadian corporations	12	1,620	51,857	1,090	27,105	1,830	70,294	1,390	36,095
Interest and other investment income	13	2,650	3,315	2,650	2,677	2,710	4,064	2,930	4,553
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	710	1,950	660	1,500	770	1,560	660	1,792
Taxable capital gains	16	960	9,163	540	6,116	970	8,807	700	11,988
RRSP income	17	1,720	8,163	1,150	3,676	1,850	9,979	1,460	6,756
Other income	18	1,250	7,138	1,060	5,221	1,440	10,240	1,330	6,659
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	110	505	130	991	90	381	90	497
Net business income	20	1,530	28,217	1,680	26,779	1,560	30,658	1,640	26,077
Net professional income	21	290	11,603	430	18,301	280	15,103	420	14,990
Net commission income	22	220	2,725	300	3,295	220	5,020	300	2,843
Net farming income	23	80	337	30	-151	0	0	50	-228
Net fishing income	24	110	3,713	30	553	130	6,468	20	434
Workers' compensation benefits	25	320	4,631	230	2,917	340	5,175	270	3,783
Social assistance payments	26	1,640	14,859	2,060	22,083	1,650	15,794	1,880	20,041
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	23,990	1,678,965	24,200	1,333,926	24,180	1,818,801	24,630	1,477,213
Registered pension plan (RPP) deduction	29	6,870	38,490	9,290	46,930	7,370	44,979	10,270	58,527
RRSP/PRPP deduction	30	6,400	46,600	5,250	25,186	6,850	53,951	5,760	30,583
FHSA deduction	31	670	4,213	600	3,736	470	2,837	370	2,115
Deduction for elected split-pension amount	32	90	648	0	0	180	1,608	30	151
Annual union, professional, or like dues	33	5,820	6,430	8,290	6,729	5,910	6,659	8,660	7,350
Child care expenses	34	2,270	12,023	5,810	29,252	2,300	11,107	3,970	17,296
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	160	1,349	110	593	100	890	80	758
Support payments made	37	0	0	0	0	80	445	10	99
Carrying charges and interest expenses	38	370	885	270	685	480	1,463	400	1,232
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,470	2,024	1,720	2,165	1,490	2,284	1,550	1,897
Deduction for CPP or QPP enhanced contributions on employment income	40	20,990	11,663	20,460	9,855	20,790	12,059	20,990	10,872

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

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	2,080	7,817	1,710	3,336	2,280	8,713	2,000	3,790
Clergy residence deduction	44	40	614	0	0	70	1,229	10	211
Other deductions	45	1,340	2,076	1,360	1,910	1,250	2,045	1,210	1,863
Total deductions before adjustments	46	22,200	135,285	22,070	130,657	22,130	150,295	22,460	136,959
Social benefits repayment	47	440	950	30	77	450	1,084	30	60
Net income	48	23,910	1,543,842	24,090	1,203,977	24,100	1,668,484	24,530	1,341,229
Canadian Forces personnel and police deduction	49	110	3,003	0	0	80	2,424	0	0
Security options deductions	50	20	631	0	0	0	0	0	0
Other payments deduction	51	1,940	19,490	2,270	25,000	1,980	20,987	2,130	23,824
Non-capital losses of other years	52	20	192	20	60	20	176	30	71
Net capital losses of other years	53	210	278	80	65	230	444	120	215
Capital gains deduction	54	30	3,315	0	0	30	3,194	0	0
Northern residents deductions	55	30	112	10	41	20	78	0	0
Additional deductions	56	20	318	10	112	20	284	0	0
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,360	27,467	2,410	26,677	2,380	28,016	2,340	29,892
Taxable income assessed	59	23,030	1,516,425	23,070	1,177,371	23,140	1,640,497	23,520	1,311,396
Basic personal amount	60	24,890	383,911	26,190	404,472	25,050	387,284	26,380	409,486
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,640	43,235	1,560	17,205	3,440	40,677	1,470	16,398
Canada caregiver amount	63	140	825	130	804	210	1,362	240	1,662
Amount for an eligible dependant	64	840	12,814	4,190	64,310	1,040	15,562	4,310	64,511
Family caregiver amount for children under 18 years of age	65	400	1,205	640	1,937	510	1,525	660	1,985
CPP or QPP contributions through employment	66	21,220	50,746	20,850	44,155	20,960	51,860	21,250	47,916
CPP or QPP contributions on self-employment and other earnings	67	1,390	1,411	1,640	1,514	1,410	1,581	1,470	1,323
Employment insurance premiums	68	20,570	16,632	20,390	14,858	20,170	16,826	20,770	16,022
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	280	1,698	40	234	270	1,602	40	228
Canada employment amount	73	21,690	30,910	21,260	30,198	21,550	30,724	21,660	30,781
Home accessibility expenses	74	0	0	0	0	10	88	0	0
Home buyers' amount	75	410	3,476	330	2,626	320	2,663	260	2,128
Digital news subscription expenses	76	170	41	130	35	190	51	120	29
Pension income amount	77	190	356	210	400	380	738	330	642
Disability amount	78	750	7,414	680	6,659	890	8,773	830	8,135
Disability amount transferred from a dependant	79	560	9,173	870	14,412	730	11,900	1,030	16,247
Interest paid on student loans	80	140	137	290	209	100	71	190	148

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

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	1,170	7,718	1,740	10,385	870	5,303	1,520	8,664
Tuition, education, and textbook amounts transferred from a child	82	0	0	50	214	190	766	350	1,514
Amounts transferred from spouse or common-law partner	83	460	2,163	210	1,121	450	2,226	220	1,290
Medical expenses	84	3,300	6,362	6,270	12,596	3,980	8,594	6,890	15,276
Total tax credits on personal amounts	85	24,890	87,045	26,190	94,262	25,050	88,527	26,380	96,666
Allowable charitable donations and government gifts	86	2,490	3,842	2,600	2,822	3,030	5,585	3,330	3,501
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	2,470	1,068	2,570	770	3,010	1,572	3,300	951
Total federal non-refundable tax credits	89	24,890	88,113	26,190	95,032	25,050	90,099	26,380	97,617
Federal dividend tax credit	90	1,600	5,682	1,070	2,716	1,820	7,834	1,320	3,694
Minimum tax carryover	91	40	199	20	143	30	212	40	194
Basic federal tax	92	19,930	180,247	17,750	114,423	20,230	203,278	18,840	134,627
Federal foreign tax credit	93	0	0	260	543	540	458	350	217
Federal political contribution tax credit	94	50	7	30	3	90	17	40	3
Investment tax credit	95	20	64	0	0	30	68	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	10	540
Net federal tax	98	20,700	180,631	19,360	115,970	20,970	203,794	20,200	136,294
CPP contributions on self-employment	99	1,350	3,396	1,600	3,645	1,370	3,830	1,450	3,195
Social Benefits repayment	100	440	950	30	77	450	1,084	30	60
Canada workers benefit (CWB)	101	3,220	4,207	4,190	6,387	2,850	3,744	3,750	5,559
Canada Training Credit (CTC)	102	590	242	890	402	470	202	760	358
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	60	8	290	41	60	9	320	47
Net provincial or territorial tax	105	19,690	127,199	17,930	83,018	20,130	142,711	19,000	97,553
Total tax payable	106	21,170	312,183	20,280	202,739	21,430	351,422	21,030	237,118

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

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	20,510	0	20,850	0	20,560	0	20,760	0
Number of non-taxable returns	2	3,350	0	4,260	0	3,520	0	4,390	0
Total number of returns	3	23,850	0	25,100	0	24,080	0	25,140	0
Employment income	4	19,740	1,527,682	20,580	1,280,216	19,350	1,531,097	19,960	1,227,261
Commissions (from employment)	5	620	32,788	420	11,831	590	40,707	390	9,929
Other employment income	6	2,200	29,902	1,540	14,998	2,390	34,899	1,580	17,461
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	590	7,271	1,000	10,688	980	12,019	1,700	17,725
Other pensions and superannuation	9	410	11,158	230	3,912	600	18,706	410	9,177
Elected split-pension amount	10	70	613	360	4,381	190	1,071	860	11,640
Employment insurance and other benefits	11	4,060	46,085	3,780	32,660	4,260	51,424	4,010	35,152
Taxable amount of dividends from taxable Canadian corporations	12	1,970	77,178	1,640	47,696	2,310	105,031	2,040	54,103
Interest and other investment income	13	2,760	5,590	3,150	6,274	3,100	9,573	3,510	8,775
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	760	2,012	620	1,557	730	3,445	590	1,599
Taxable capital gains	16	950	17,104	860	10,663	1,220	30,272	1,220	13,897
RRSP income	17	1,550	14,376	1,340	10,059	1,330	16,926	1,270	15,015
Other income	18	1,570	11,899	1,580	10,136	1,920	14,947	2,070	14,449
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	40	237	60	354	30	258	20	79
Net business income	20	1,460	27,854	1,510	23,221	1,440	33,302	1,470	23,056
Net professional income	21	220	8,781	360	11,475	250	11,201	320	9,621
Net commission income	22	180	3,332	280	3,041	0	0	250	2,756
Net farming income	23	110	-222	50	10	110	472	50	-146
Net fishing income	24	190	7,150	40	652	210	8,965	30	611
Workers' compensation benefits	25	440	7,719	310	4,176	610	12,320	450	6,619
Social assistance payments	26	1,470	14,784	1,500	15,762	1,460	14,788	1,330	13,515
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	23,040	1,853,598	23,830	1,506,107	23,310	1,956,265	23,820	1,495,787
Registered pension plan (RPP) deduction	29	7,280	46,691	10,310	60,117	7,310	46,214	10,150	59,119
RRSP/PRPP deduction	30	6,880	58,259	6,150	37,743	7,270	70,746	6,180	43,435
FHSA deduction	31	210	1,320	150	835	90	581	60	291
Deduction for elected split-pension amount	32	190	2,120	50	269	330	4,185	110	806
Annual union, professional, or like dues	33	5,930	6,707	8,230	7,193	5,870	6,659	8,090	6,981
Child care expenses	34	1,140	4,651	1,560	5,583	430	1,494	330	1,063
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	80	1,180	40	383	50	671	50	546
Support payments made	37	120	835	20	266	160	2,511	20	156
Carrying charges and interest expenses	38	510	1,708	530	1,952	760	4,178	770	2,906
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,350	2,253	1,510	1,846	1,380	2,584	1,390	1,663
Deduction for CPP or QPP enhanced contributions on employment income	40	19,400	11,626	20,160	10,825	19,000	11,451	19,510	10,362

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

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	0	0	0	0	0	0	0	0
Other employment expenses	43	2,180	9,305	1,970	3,956	2,160	10,844	1,780	3,431
Clergy residence deduction	44	80	1,357	20	275	80	1,297	20	245
Other deductions	45	1,050	2,187	1,230	1,618	1,030	1,922	1,150	1,621
Total deductions before adjustments	46	20,790	150,721	21,560	132,871	20,680	165,617	21,050	132,790
Social benefits repayment	47	490	1,203	30	59	480	1,177	40	63
Net income	48	22,960	1,703,237	23,750	1,374,221	23,220	1,790,594	23,730	1,363,722
Canadian Forces personnel and police deduction	49	40	1,257	0	0	10	193	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	1,900	22,503	1,800	19,938	2,050	27,108	1,760	20,134
Non-capital losses of other years	52	30	269	40	184	40	358	40	187
Net capital losses of other years	53	210	632	160	321	260	878	240	456
Capital gains deduction	54	40	5,046	30	5,946	60	11,551	40	3,888
Northern residents deductions	55	20	60	0	0	30	82	0	0
Additional deductions	56	20	1,081	0	0	20	224	20	201
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,260	34,452	2,060	26,839	2,470	41,814	2,110	25,161
Taxable income assessed	59	21,970	1,668,867	22,880	1,347,422	22,100	1,748,820	22,860	1,338,594
Basic personal amount	60	23,850	370,787	25,100	391,655	24,080	375,487	25,140	393,459
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,620	31,197	1,250	14,090	2,540	28,761	1,210	12,679
Canada caregiver amount	63	410	2,749	480	3,144	680	4,476	630	4,228
Amount for an eligible dependant	64	880	12,629	3,020	43,231	520	7,225	1,460	19,560
Family caregiver amount for children under 18 years of age	65	400	1,177	390	1,127	250	714	180	500
CPP or QPP contributions through employment	66	19,550	49,709	20,370	47,459	19,150	48,880	19,700	45,569
CPP or QPP contributions on self-employment and other earnings	67	1,280	1,561	1,410	1,286	1,330	1,791	1,310	1,155
Employment insurance premiums	68	18,670	15,944	19,860	15,786	18,150	15,533	19,160	15,109
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	300	1,776	40	234	300	1,806	30	192
Canada employment amount	73	20,180	28,762	20,820	29,626	19,880	28,308	20,260	28,820
Home accessibility expenses	74	0	0	0	0	10	91	20	172
Home buyers' amount	75	160	1,367	140	1,102	90	755	60	535
Digital news subscription expenses	76	170	39	180	43	240	62	190	43
Pension income amount	77	470	911	570	1,093	760	1,470	1,200	2,337
Disability amount	78	1,040	10,257	1,030	10,191	1,290	12,715	1,440	14,230
Disability amount transferred from a dependant	79	690	10,332	890	12,820	640	8,170	650	7,958
Interest paid on student loans	80	60	35	110	99	30	19	60	50

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

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	490	2,437	840	3,954	270	1,323	450	1,834
Tuition, education, and textbook amounts transferred from a child	82	980	4,741	1,130	5,335	1,550	8,309	1,330	6,763
Amounts transferred from spouse or common-law partner	83	400	2,369	280	2,204	510	3,775	490	3,999
Medical expenses	84	4,190	9,652	7,030	15,692	4,510	10,985	7,170	16,506
Total tax credits on personal amounts	85	23,850	83,780	25,100	90,036	24,080	84,099	25,140	86,355
Allowable charitable donations and government gifts	86	3,220	5,480	3,600	3,679	3,540	6,809	3,820	4,564
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,190	1,545	3,580	997	3,530	1,952	3,810	1,254
Total federal non-refundable tax credits	89	23,850	85,326	25,100	91,033	24,080	86,051	25,140	87,609
Federal dividend tax credit	90	1,940	8,614	1,570	5,088	2,240	11,863	1,950	6,084
Minimum tax carryover	91	60	385	40	284	110	593	90	545
Basic federal tax	92	19,450	219,523	19,060	144,169	19,610	237,755	19,210	145,743
Federal foreign tax credit	93	0	0	490	246	0	0	710	476
Federal political contribution tax credit	94	90	19	50	10	120	23	60	9
Investment tax credit	95	0	0	0	0	50	136	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	10	309	20	1,213	0	0
Net federal tax	98	20,070	219,168	20,150	145,480	20,200	237,336	20,000	146,529
CPP contributions on self-employment	99	1,270	3,790	1,410	3,107	1,310	4,348	1,320	2,799
Social Benefits repayment	100	490	1,203	30	59	480	1,177	40	63
Canada workers benefit (CWB)	101	2,410	3,128	3,300	4,528	2,230	2,858	2,770	3,511
Canada Training Credit (CTC)	102	260	115	480	253	140	69	270	129
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	50	7	260	40	50	7	250	37
Net provincial or territorial tax	105	19,330	151,957	19,130	103,654	19,480	162,609	19,330	103,890
Total tax payable	106	20,510	376,122	20,850	252,312	20,560	405,475	20,760	253,285

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

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	21,170	0	20,920	0	23,840	0	23,050	0
Number of non-taxable returns	2	4,080	0	5,530	0	5,880	0	8,210	0
Total number of returns	3	25,250	0	26,450	0	29,720	0	31,260	0
Employment income	4	18,900	1,408,467	18,790	1,024,391	17,980	1,081,072	16,580	691,154
Commissions (from employment)	5	560	40,759	370	9,859	380	24,798	240	5,617
Other employment income	6	2,690	39,066	1,680	17,248	3,270	43,374	1,840	16,132
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,650	20,337	2,850	29,129	18,780	144,862	20,910	138,465
Other pensions and superannuation	9	1,970	77,181	2,440	74,538	5,670	215,483	7,080	213,393
Elected split-pension amount	10	670	5,378	2,100	31,147	1,970	17,617	4,490	69,504
Employment insurance and other benefits	11	5,200	65,058	4,370	39,522	6,270	79,750	4,680	44,350
Taxable amount of dividends from taxable Canadian corporations	12	2,800	104,318	2,420	46,055	3,630	115,391	3,430	63,917
Interest and other investment income	13	3,900	20,585	4,510	12,950	5,610	23,226	6,470	20,810
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	730	4,107	630	2,216	830	4,839	650	2,742
Taxable capital gains	16	1,630	38,740	1,570	24,112	2,240	59,698	2,380	28,230
RRSP income	17	1,540	24,422	1,660	24,685	2,330	44,282	2,650	46,560
Other income	18	3,130	35,275	3,570	38,384	5,560	72,871	6,260	68,595
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	30	152	20	160	20	98	10	67
Net business income	20	1,550	36,673	1,500	21,055	1,850	41,488	1,490	20,524
Net professional income	21	210	11,799	280	11,050	240	9,767	280	8,088
Net commission income	22	110	4,402	160	1,668	130	6,077	150	1,473
Net farming income	23	140	401	50	-86	210	1,194	60	-19
Net fishing income	24	240	11,025	40	859	210	7,316	30	790
Workers' compensation benefits	25	800	17,774	530	8,857	1,220	27,304	660	11,746
Social assistance payments	26	1,600	16,311	1,390	15,146	1,930	19,656	1,560	15,469
Net federal supplements	27	0	0	0	0	0	0	2,220	14,988
Total income assessed	28	24,470	1,982,207	24,950	1,437,551	29,360	2,044,133	30,470	1,486,611
Registered pension plan (RPP) deduction	29	6,630	39,358	8,600	44,473	5,120	24,826	5,710	22,915
RRSP/PRPP deduction	30	7,120	78,871	5,710	51,131	6,380	74,043	4,580	48,277
FHSA deduction	31	30	215	30	208	0	0	0	0
Deduction for elected split-pension amount	32	1,100	16,941	840	7,325	2,940	47,085	2,300	20,144
Annual union, professional, or like dues	33	5,780	6,229	7,250	5,705	5,390	4,988	5,360	3,670
Child care expenses	34	120	375	50	162	30	95	20	63
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	40	702	40	499	30	564	20	197
Support payments made	37	210	4,552	0	0	190	3,888	10	140
Carrying charges and interest expenses	38	1,060	5,548	910	3,717	1,530	6,540	1,450	6,470
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,510	2,867	1,420	1,632	1,800	3,088	1,410	1,549
Deduction for CPP or QPP enhanced contributions on employment income	40	18,410	10,498	18,140	8,626	17,180	8,465	15,610	5,950

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

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	0	0	0	0	0	0	0	0
Other employment expenses	43	1,950	10,532	1,410	2,976	1,560	8,207	960	2,218
Clergy residence deduction	44	60	1,139	20	230	100	1,577	0	0
Other deductions	45	1,140	2,226	1,160	2,683	1,610	3,082	0	0
Total deductions before adjustments	46	20,820	182,731	20,410	129,664	21,700	187,308	19,680	115,023
Social benefits repayment	47	550	1,464	70	116	670	1,635	110	221
Net income	48	24,390	1,799,363	24,870	1,308,509	29,240	1,856,150	30,390	1,371,965
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	2,316	0	0	0	0	0	0
Other payments deduction	51	2,390	34,085	1,910	24,003	3,570	50,335	4,350	42,191
Non-capital losses of other years	52	50	331	40	492	50	581	50	288
Net capital losses of other years	53	350	1,968	260	624	470	1,194	440	774
Capital gains deduction	54	70	10,024	50	10,707	120	24,746	70	9,563
Northern residents deductions	55	40	137	0	0	20	95	0	0
Additional deductions	56	30	212	20	107	60	576	110	361
Farming/fishing losses of prior years	57	10	200	0	0	20	320	0	0
Total deductions from net income	58	2,930	50,126	2,280	36,605	4,290	78,784	4,980	53,261
Taxable income assessed	59	23,080	1,749,362	23,860	1,271,945	28,510	1,777,495	29,580	1,318,878
Basic personal amount	60	25,250	394,749	26,450	414,379	29,720	465,282	31,260	490,169
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,940	32,745	1,290	12,372	3,720	38,280	1,200	9,330
Canada caregiver amount	63	720	4,629	810	4,920	950	5,537	860	5,098
Amount for an eligible dependant	64	220	2,897	460	5,661	90	1,203	230	2,550
Family caregiver amount for children under 18 years of age	65	110	301	50	144	40	118	20	55
CPP or QPP contributions through employment	66	18,610	45,479	18,440	38,856	17,510	37,916	16,060	27,928
CPP or QPP contributions on self-employment and other earnings	67	1,450	1,979	1,350	1,145	1,730	2,138	1,360	1,083
Employment insurance premiums	68	17,510	14,430	17,770	12,938	16,440	12,128	15,400	9,445
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	240	1,410	20	126	250	1,482	20	120
Canada employment amount	73	19,640	27,843	19,230	27,150	19,280	26,856	17,360	24,055
Home accessibility expenses	74	10	123	0	0	20	158	20	149
Home buyers' amount	75	40	370	30	293	30	285	30	257
Digital news subscription expenses	76	350	80	270	57	610	136	470	102
Pension income amount	77	2,570	5,012	4,110	8,090	7,240	14,174	9,880	19,393
Disability amount	78	1,740	17,126	1,880	18,554	2,590	25,533	2,440	24,073
Disability amount transferred from a dependant	79	490	5,550	520	5,538	420	4,479	420	4,289
Interest paid on student loans	80	10	8	30	29	0	0	0	0

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

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	120	473	230	796	60	205	90	183
Tuition, education, and textbook amounts transferred from a child	82	1,020	5,500	620	3,195	420	2,130	210	985
Amounts transferred from spouse or common-law partner	83	790	6,058	1,020	8,390	1,930	14,502	2,510	19,846
Medical expenses	84	5,180	13,107	8,190	20,315	7,100	20,118	10,710	31,415
Total tax credits on personal amounts	85	25,250	86,984	26,450	87,453	29,720	100,901	31,260	100,580
Allowable charitable donations and government gifts	86	0	0	4,260	6,649	5,320	11,199	5,350	8,520
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	4,240	1,889	5,310	3,203	5,330	2,405
Total federal non-refundable tax credits	89	25,250	89,390	26,450	89,342	29,720	104,105	31,260	102,985
Federal dividend tax credit	90	2,690	11,777	2,250	5,016	3,370	13,086	3,110	7,136
Minimum tax carryover	91	110	638	80	489	170	964	110	505
Basic federal tax	92	20,140	236,613	19,300	133,673	22,640	215,257	21,240	124,461
Federal foreign tax credit	93	1,010	1,604	0	0	1,330	1,830	1,390	776
Federal political contribution tax credit	94	130	26	80	12	190	43	120	24
Investment tax credit	95	60	198	0	0	60	414	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	30	1,510	20	815	60	1,937	20	742
Net federal tax	98	20,680	235,649	19,980	134,223	23,220	213,906	21,820	124,538
CPP contributions on self-employment	99	1,450	4,819	1,340	2,754	1,720	5,203	1,350	2,616
Social Benefits repayment	100	550	1,464	70	116	670	1,635	110	221
Canada workers benefit (CWB)	101	2,230	2,708	2,630	3,089	2,190	2,583	2,370	2,523
Canada Training Credit (CTC)	102	70	30	140	64	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	40	5	110	15	10	1	50	6
Net provincial or territorial tax	105	20,060	161,127	19,500	95,232	22,560	148,750	21,740	89,181
Total tax payable	106	21,170	403,062	20,920	232,329	23,840	369,496	23,050	216,560

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

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	19,410	0	18,060	0	14,460	0	14,060	0
Number of non-taxable returns	2	9,360	0	12,240	0	9,970	0	12,520	0
Total number of returns	3	28,770	0	30,290	0	24,430	0	26,580	0
Employment income	4	10,140	475,373	7,660	236,053	3,990	142,913	2,590	62,897
Commissions (from employment)	5	200	13,226	100	1,327	60	3,150	0	0
Other employment income	6	2,520	7,878	1,230	2,670	1,900	1,580	830	870
Old age security (OAS) pension	7	26,700	207,306	28,450	221,960	24,090	205,743	26,330	224,888
CPP or QPP benefits	8	26,810	241,701	28,340	205,190	24,170	229,904	25,870	195,021
Other pensions and superannuation	9	13,430	372,611	13,880	316,678	15,290	425,126	14,900	320,924
Elected split-pension amount	10	2,570	23,162	6,140	86,679	2,380	23,474	5,910	86,514
Employment insurance and other benefits	11	4,190	57,075	2,280	22,361	1,570	20,748	660	6,598
Taxable amount of dividends from taxable Canadian corporations	12	3,760	95,016	3,580	59,172	3,430	87,947	3,360	42,762
Interest and other investment income	13	6,400	25,480	7,100	20,768	6,060	23,159	6,570	20,702
Net partnership income (limited or non-active partners only)	14	0	0	0	0	10	120	0	0
Net rental income	15	650	3,225	520	2,119	470	3,097	380	2,223
Taxable capital gains	16	2,370	45,633	2,450	27,170	2,230	35,104	2,440	21,777
RRSP income	17	2,500	42,346	2,530	35,789	1,090	13,819	1,020	10,555
Other income	18	3,010	22,454	3,340	16,870	2,670	15,866	3,000	13,718
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,460	21,561	950	9,391	960	9,083	550	3,769
Net professional income	21	230	8,526	180	4,069	200	7,682	120	2,944
Net commission income	22	90	3,297	90	908	100	3,632	60	670
Net farming income	23	240	378	40	156	0	0	50	-515
Net fishing income	24	170	6,686	20	486	80	2,371	0	0
Workers' compensation benefits	25	1,090	12,246	480	4,314	520	2,973	210	1,449
Social assistance payments	26	480	2,661	500	2,304	120	367	300	893
Net federal supplements	27	10,270	57,964	11,100	64,285	9,600	55,252	11,540	70,446
Total income assessed	28	28,730	1,746,233	30,220	1,343,169	24,420	1,324,695	26,550	1,090,907
Registered pension plan (RPP) deduction	29	1,720	7,326	1,540	4,944	350	1,292	260	691
RRSP/PRPP deduction	30	3,290	43,409	2,100	28,394	710	8,363	410	5,914
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	6,070	87,313	3,040	27,919	6,660	97,690	2,440	24,247
Annual union, professional, or like dues	33	2,950	2,043	2,130	1,172	1,380	690	810	330
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	20	212	0	0	0	0	0	0
Support payments made	37	120	1,981	0	0	90	1,295	0	0
Carrying charges and interest expenses	38	1,620	6,694	1,650	5,498	1,690	7,855	1,580	6,178
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,080	1,641	650	611	110	71	70	32
Deduction for CPP or QPP enhanced contributions on employment income	40	8,290	3,142	6,250	1,790	750	154	540	83

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

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	0	0	0	0	0	0	0	0
Other employment expenses	43	790	4,422	340	878	280	1,428	90	215
Clergy residence deduction	44	80	1,004	0	0	40	390	0	0
Other deductions	45	1,140	2,947	960	4,643	620	3,968	570	4,960
Total deductions before adjustments	46	15,750	162,386	11,460	76,268	9,540	123,504	5,330	42,875
Social benefits repayment	47	2,450	9,261	1,040	3,420	1,560	7,133	1,060	4,294
Net income	48	28,690	1,575,244	30,200	1,263,678	24,410	1,194,203	26,540	1,043,758
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	10,940	72,822	11,480	70,876	9,890	58,565	11,690	72,771
Non-capital losses of other years	52	40	406	30	106	10	105	20	87
Net capital losses of other years	53	500	1,611	440	923	490	1,815	470	672
Capital gains deduction	54	100	15,028	50	7,415	80	10,191	40	5,078
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	270	962	390	982	480	1,351	690	1,463
Farming/fishing losses of prior years	57	0	0	0	0	20	139	0	0
Total deductions from net income	58	11,690	92,521	12,170	80,454	10,690	72,187	12,550	80,096
Taxable income assessed	59	28,640	1,482,952	30,150	1,183,291	24,380	1,122,078	26,510	963,700
Basic personal amount	60	28,770	450,993	30,290	474,988	24,430	383,109	26,580	416,959
Age amount	61	26,740	197,896	29,440	231,927	23,330	181,622	25,880	208,132
Spouse or common-law partner amount	62	3,550	25,211	820	5,054	2,560	11,526	420	2,483
Canada caregiver amount	63	830	4,915	690	4,010	720	4,112	470	2,641
Amount for an eligible dependant	64	50	648	120	1,291	30	252	70	642
Family caregiver amount for children under 18 years of age	65	20	55	0	0	10	26	0	0
CPP or QPP contributions through employment	66	8,780	14,704	6,750	8,730	940	869	680	490
CPP or QPP contributions on self-employment and other earnings	67	1,060	1,133	620	429	120	50	70	22
Employment insurance premiums	68	8,870	5,326	6,680	3,222	3,300	1,625	2,140	858
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	180	1,050	10	78	110	636	0	0
Canada employment amount	73	11,580	14,945	8,470	10,917	5,490	5,994	3,290	3,764
Home accessibility expenses	74	40	173	40	270	50	225	40	172
Home buyers' amount	75	10	100	0	0	0	0	0	0
Digital news subscription expenses	76	920	207	670	142	1,040	243	680	149
Pension income amount	77	14,860	28,733	17,050	33,004	16,110	31,174	17,170	33,110
Disability amount	78	2,580	25,443	2,090	20,580	2,280	22,464	1,970	19,391
Disability amount transferred from a dependant	79	310	3,067	260	2,560	200	1,961	190	1,728
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 (New Brunswick)

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	30	52	40	111	0	0	10	15
Tuition, education, and textbook amounts transferred from a child	82	100	431	20	100	30	113	20	60
Amounts transferred from spouse or common-law partner	83	4,250	32,841	3,840	28,356	5,420	43,661	3,460	24,208
Medical expenses	84	8,350	30,319	10,510	36,848	7,860	32,987	9,370	38,382
Total tax credits on personal amounts	85	28,770	125,739	30,290	129,412	24,430	108,415	26,580	112,997
Allowable charitable donations and government gifts	86	5,400	13,750	5,160	10,793	5,300	13,341	5,010	10,936
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	5,390	3,946	5,150	3,097	5,290	3,815	5,000	3,084
Total federal non-refundable tax credits	89	28,770	129,685	30,290	132,510	24,430	112,230	26,580	116,081
Federal dividend tax credit	90	3,330	11,265	3,060	6,710	2,970	11,101	2,830	5,392
Minimum tax carryover	91	160	903	80	395	110	621	60	275
Basic federal tax	92	17,530	138,649	15,570	80,930	12,830	91,170	12,060	58,729
Federal foreign tax credit	93	1,390	961	1,470	1,301	0	0	1,480	566
Federal political contribution tax credit	94	210	41	110	19	220	42	160	33
Investment tax credit	95	50	199	0	0	40	111	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	30	1,158	10	570	0	0	0	0
Net federal tax	98	17,790	137,656	15,790	79,738	12,870	88,260	12,110	58,120
CPP contributions on self-employment	99	1,030	2,761	610	1,033	110	120	70	54
Social Benefits repayment	100	2,450	9,261	1,040	3,420	1,560	7,133	1,060	4,294
Canada workers benefit (CWB)	101	670	590	630	493	220	146	170	85
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	20	4	0	0	0	0
Net provincial or territorial tax	105	18,930	101,720	17,630	63,458	14,300	63,802	13,910	46,050
Total tax payable	106	19,410	251,397	18,060	147,648	14,460	159,316	14,060	108,519

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

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	10,640	0	10,480	0	9,460	0	10,680	0
Number of non-taxable returns	2	8,660	0	10,790	0	10,220	0	15,970	0
Total number of returns	3	19,300	0	21,270	0	19,680	0	26,650	0
Employment income	4	1,630	51,944	840	16,520	500	20,998	200	4,166
Commissions (from employment)	5	30	855	0	0	0	0	0	0
Other employment income	6	1,470	1,148	540	567	1,410	878	550	405
Old age security (OAS) pension	7	19,130	176,586	21,120	195,312	19,520	176,736	26,500	241,115
CPP or QPP benefits	8	19,070	176,910	20,590	155,325	19,420	180,823	25,330	209,851
Other pensions and superannuation	9	12,970	350,770	12,520	253,635	13,430	340,831	15,440	282,057
Elected split-pension amount	10	1,780	17,820	4,250	61,436	1,290	11,857	2,890	42,428
Employment insurance and other benefits	11	550	7,123	150	1,486	110	1,296	20	166
Taxable amount of dividends from taxable Canadian corporations	12	2,840	54,606	2,900	38,181	3,320	109,918	3,990	48,734
Interest and other investment income	13	5,460	19,072	5,690	20,351	6,690	33,226	8,080	35,422
Net partnership income (limited or non-active partners only)	14	0	0	0	0	10	646	10	88
Net rental income	15	340	2,597	220	947	310	2,209	240	1,242
Taxable capital gains	16	1,890	36,610	2,150	20,562	2,370	104,467	3,080	46,276
RRSP income	17	240	1,951	230	1,500	400	3,188	550	2,630
Other income	18	2,690	19,490	2,920	16,026	3,520	28,908	4,320	31,832
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	660	5,832	260	1,361	320	2,031	120	260
Net professional income	21	140	3,238	40	444	70	1,087	20	319
Net commission income	22	60	502	20	202	40	322	10	74
Net farming income	23	160	149	30	-194	0	0	40	-278
Net fishing income	24	50	731	0	0	30	415	0	0
Workers' compensation benefits	25	310	1,771	120	1,131	320	1,429	150	2,119
Social assistance payments	26	100	282	220	596	120	338	240	527
Net federal supplements	27	8,090	43,012	10,330	62,628	9,250	43,955	15,420	94,518
Total income assessed	28	19,280	973,459	21,240	849,396	19,670	1,065,339	26,630	1,044,506
Registered pension plan (RPP) deduction	29	70	129	40	76	30	88	20	77
RRSP/PRPP deduction	30	130	1,342	60	1,208	70	339	50	1,293
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	5,360	76,161	1,440	13,518	4,460	64,507	760	6,724
Annual union, professional, or like dues	33	670	221	370	79	360	66	260	25
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	80	843	0	0	60	788	0	0
Carrying charges and interest expenses	38	1,470	5,839	1,380	5,614	1,620	6,328	1,760	7,967
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 (New Brunswick)

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	0	0	0	0	0	0	0	0
Other employment expenses	43	150	593	0	0	20	70	0	0
Clergy residence deduction	44	30	230	0	0	10	110	0	0
Other deductions	45	410	3,832	350	7,401	360	3,800	430	7,150
Total deductions before adjustments	46	6,830	89,226	3,140	28,110	5,800	76,175	2,880	23,343
Social benefits repayment	47	990	4,855	790	3,603	980	4,842	1,000	4,777
Net income	48	19,270	879,553	21,240	817,738	19,660	984,498	26,620	1,016,610
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	8,260	45,038	10,430	64,349	9,400	45,711	15,540	97,118
Non-capital losses of other years	52	10	52	0	0	0	0	0	0
Net capital losses of other years	53	430	2,750	430	1,405	520	1,853	510	1,666
Capital gains deduction	54	50	8,131	10	1,897	40	4,077	30	4,318
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	730	1,679	870	2,119	1,070	3,124	1,560	8,883
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	9,080	59,293	11,280	69,834	10,420	55,004	16,680	112,069
Taxable income assessed	59	19,260	820,318	21,210	747,962	19,630	929,552	26,410	904,996
Basic personal amount	60	19,300	302,639	21,270	333,673	19,680	308,605	26,650	418,084
Age amount	61	18,590	148,566	20,740	169,490	18,950	153,818	25,930	214,468
Spouse or common-law partner amount	62	1,840	6,530	280	1,973	1,750	5,911	290	2,070
Canada caregiver amount	63	490	2,912	290	1,644	440	2,469	230	1,199
Amount for an eligible dependant	64	0	0	60	468	30	195	50	349
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	0	0	0	0	0	0	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	1,230	526	580	201	290	105	90	27
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	50	312	0	0	20	114	0	0
Canada employment amount	73	2,920	2,684	1,340	1,327	1,870	1,108	740	437
Home accessibility expenses	74	40	265	30	173	60	323	40	224
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	950	225	560	124	800	194	540	124
Pension income amount	77	13,470	25,947	13,940	26,639	13,850	26,404	16,630	31,198
Disability amount	78	1,900	18,699	1,640	16,212	2,410	23,709	2,750	27,077
Disability amount transferred from a dependant	79	130	1,199	120	1,110	100	971	90	865
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 (New Brunswick)

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	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,100	40,876	2,830	18,692	5,430	43,359	2,170	13,902
Medical expenses	84	6,510	31,194	7,700	33,664	6,820	48,279	9,850	72,688
Total tax credits on personal amounts	85	19,300	87,429	21,270	90,817	19,680	92,342	26,650	117,421
Allowable charitable donations and government gifts	86	4,750	14,216	4,480	10,355	5,080	37,133	5,960	15,267
Eligible cultural and ecological gifts	87	0	0	0	0	10	20	10	55
Total tax credit on donations and gifts	88	4,750	4,165	4,490	2,927	5,080	11,551	5,960	4,362
Total federal non-refundable tax credits	89	19,300	91,594	21,270	93,745	19,680	103,893	26,650	121,782
Federal dividend tax credit	90	2,410	6,729	2,420	4,911	2,620	14,964	3,080	6,240
Minimum tax carryover	91	40	173	20	92	30	144	20	74
Basic federal tax	92	9,120	57,820	8,910	43,175	7,910	79,256	9,070	49,564
Federal foreign tax credit	93	1,180	574	1,260	439	1,310	569	1,680	577
Federal political contribution tax credit	94	230	45	140	27	220	49	130	26
Investment tax credit	95	0	0	0	0	10	25	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	20	410	0	0	20	697	20	423
Net federal tax	98	9,140	57,180	8,920	42,704	7,900	78,624	9,060	48,968
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	990	4,855	790	3,603	980	4,842	1,000	4,777
Canada workers benefit (CWB)	101	100	62	50	28	40	22	20	12
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	10,560	42,230	10,430	33,024	9,380	51,165	10,610	36,506
Total tax payable	106	10,640	104,265	10,480	79,331	9,460	134,630	10,680	90,251

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.