



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

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	155,610	0	150,890	0	306,500	0
Number of non-taxable returns	2	59,830	0	77,220	0	137,040	0
Total number of returns	3	215,440	0	228,100	0	443,540	0
Employment income	4	130,070	8,873,000	126,540	6,197,124	256,600	15,070,124
Commissions (from employment)	5	2,340	93,547	2,200	44,224	4,540	137,770
Other employment income	6	18,620	147,054	13,790	51,160	32,400	198,214
Old age security (OAS) pension	7	62,530	537,100	70,730	611,681	133,260	1,148,781
CPP or QPP benefits	8	81,100	707,602	90,690	641,239	171,780	1,348,841
Other pensions and superannuation	9	41,830	1,136,943	40,900	911,987	82,730	2,048,930
Elected split-pension amount	10	6,990	61,229	18,930	253,568	25,930	314,797
Employment insurance and other benefits	11	47,590	651,440	38,210	437,473	85,790	1,088,912
Taxable amount of dividends from taxable Canadian corporations	12	15,830	312,289	13,580	180,655	29,410	492,945
Interest and other investment income	13	30,800	112,589	32,230	94,544	63,030	207,132
Net partnership income (limited or non-active partners only)	14	0	0	0	0	110	1,769
Net rental income	15	7,760	26,374	7,090	21,982	14,850	48,356
Taxable capital gains	16	11,330	201,542	9,570	101,759	20,900	303,301
RRSP income	17	12,590	152,750	10,760	125,048	23,350	277,799
Other income	18	22,000	195,347	22,510	176,896	44,510	372,243
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	740	2,877	1,580	6,341	2,320	9,219
Net business income	20	7,230	118,374	7,100	100,703	14,330	219,078
Net professional income	21	1,800	132,627	2,180	121,599	3,970	254,227
Net commission income	22	1,230	45,259	1,390	23,344	2,620	68,603
Net farming income	23	220	-483	60	-24	290	-507
Net fishing income	24	6,430	255,133	2,590	62,978	9,020	318,111
Workers' compensation benefits	25	6,080	103,601	4,540	62,075	10,630	165,676
Social assistance payments	26	10,820	98,983	11,670	121,246	22,480	220,229
Net federal supplements	27	28,590	153,364	38,360	236,279	66,940	389,643
Total income assessed	28	210,870	14,120,741	221,170	10,599,236	432,040	24,719,977
Registered pension plan (RPP) deduction	29	37,340	209,287	49,970	269,899	87,300	479,187
RRSP/PRPP deduction	30	35,290	347,656	27,080	201,408	62,370	549,064
FHSA deduction	31	2,610	16,079	2,010	11,320	4,630	27,400
Deduction for elected split-pension amount	32	18,950	253,751	7,010	61,494	25,960	315,245
Annual union, professional, or like dues	33	53,630	52,215	57,080	42,124	110,710	94,339
Child care expenses	34	3,780	12,961	9,230	31,687	13,010	44,649
Business investment loss	35	0	0	0	0	30	949
Moving expenses	36	940	4,481	830	3,642	1,770	8,122



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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	650	11,327	30	236	670	11,562
Carrying charges and interest expenses	38	5,130	27,704	4,640	20,579	9,770	48,283
Deduction for CPP or QPP contributions on self-employment and other earnings	39	10,650	19,694	8,870	11,891	19,510	31,585
Deduction for CPP or QPP enhanced contributions on employment income	40	118,710	61,030	115,700	49,831	234,410	110,861
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	70	511
Other employment expenses	43	7,110	26,595	6,280	12,550	13,390	39,145
Clergy residence deduction	44	360	4,236	150	1,798	520	6,034
Other deductions	45	10,000	23,120	9,770	23,476	19,770	46,596
Total deductions before adjustments	46	150,290	1,071,490	135,900	742,311	286,190	1,813,801
Social benefits repayment	47	12,440	43,438	3,140	11,129	15,580	54,567
Net income	48	210,550	13,009,803	220,770	9,850,490	431,320	22,860,292
Canadian Forces personnel and police deduction	49	0	0	0	0	40	760
Security options deductions	50	0	0	0	0	140	6,068
Other payments deduction	51	43,990	355,889	53,710	419,520	97,700	775,409
Non-capital losses of other years	52	170	1,443	240	1,320	420	2,763
Net capital losses of other years	53	2,310	7,776	1,660	3,563	3,980	11,338
Capital gains deduction	54	210	32,977	110	15,619	310	48,597
Northern residents deductions	55	8,230	61,022	5,880	33,331	14,110	94,353
Additional deductions	56	590	3,408	700	5,163	1,290	8,571
Farming/fishing losses of prior years	57	0	0	0	0	30	255
Total deductions from net income	58	54,750	468,207	61,540	480,170	116,290	948,377
Taxable income assessed	59	202,170	12,542,695	211,780	9,371,321	413,950	21,914,015
Basic personal amount	60	215,440	3,360,758	228,100	3,564,503	443,540	6,925,262
Age amount	61	61,080	483,083	70,460	579,012	131,530	1,062,095
Spouse or common-law partner amount	62	19,550	165,770	6,500	58,342	26,050	224,112
Canada caregiver amount	63	4,730	28,832	3,880	23,449	8,610	52,281
Amount for an eligible dependant	64	2,620	38,211	12,960	194,037	15,580	232,248
Family caregiver amount for children under 18 years of age	65	1,330	3,846	1,960	5,604	3,290	9,450
CPP or QPP contributions through employment	66	121,090	264,001	118,980	223,477	240,060	487,478



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

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	10,390	13,658	8,530	8,346	18,920	22,004
Employment insurance premiums	68	126,700	91,738	121,880	78,042	248,580	169,780
PPIP premiums paid	69	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	5,300	31,770	690	4,128	5,980	35,898
Canada employment amount	73	137,020	188,652	131,880	181,025	268,900	369,677
Home accessibility expenses	74	120	574	100	611	220	1,185
Home buyers' amount	75	1,400	11,985	1,190	9,844	2,590	21,829
Digital news subscription expenses	76	1,760	446	1,100	264	2,860	710
Pension income amount	77	45,710	88,247	51,690	99,416	97,410	187,663
Disability amount	78	17,560	173,506	16,420	162,051	33,980	335,557
Disability amount transferred from a dependant	79	3,400	44,797	4,420	61,217	7,820	106,014
Interest paid on student loans	80	190	191	410	359	590	549
Tuition, education, and textbook amounts	81	9,030	52,352	11,710	58,742	20,740	111,094
Tuition, education, and textbook amounts transferred from a child	82	3,790	15,396	3,000	11,761	6,790	27,157
Amounts transferred from spouse or common-law partner	83	19,400	153,877	14,050	105,110	33,450	258,987
Medical expenses	84	40,820	130,042	64,140	190,648	104,960	320,690
Total tax credits on personal amounts	85	215,440	801,266	228,100	843,017	443,540	1,644,283
Allowable charitable donations and government gifts	86	0	0	32,400	42,267	0	0
Eligible cultural and ecological gifts	87	30	25	30	33	0	0
Total tax credit on donations and gifts	88	32,100	14,739	32,270	11,855	0	0
Total federal non-refundable tax credits	89	215,440	816,005	228,100	854,873	443,540	1,670,878
Federal dividend tax credit	90	14,440	34,133	12,020	19,834	26,450	53,966
Minimum tax carryover	91	280	1,440	170	958	460	2,399
Basic federal tax	92	141,490	1,583,047	129,970	878,001	271,460	2,461,048
Federal foreign tax credit	93	6,260	12,190	4,960	2,190	11,220	14,380
Federal political contribution tax credit	94	660	162	390	88	1,050	250
Investment tax credit	95	0	0	0	0	480	778
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0



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

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	70	4,141	40	1,590	110	5,732
Net federal tax	98	145,000	1,575,894	136,350	884,692	281,350	2,460,586
CPP contributions on self-employment	99	10,120	33,072	8,340	20,042	18,460	53,114
Social Benefits repayment	100	12,440	43,438	3,140	11,129	15,580	54,567
Canada workers benefit (CWB)	101	18,180	21,530	21,670	28,648	39,860	50,178
Canada Training Credit (CTC)	102	2,210	837	3,830	1,495	6,040	2,332
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	260	35	1,200	166	1,460	202
Net provincial or territorial tax	105	148,060	1,191,112	140,510	696,580	288,570	1,887,693
Total tax payable	106	155,610	2,843,531	150,890	1,612,547	306,500	4,456,078

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

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	1,290	0	650	0	8,340	0	6,450	0
Number of non-taxable returns	2	6,000	0	6,220	0	6,070	0	6,820	0
Total number of returns	3	7,280	0	6,870	0	14,410	0	13,270	0
Employment income	4	6,140	64,325	5,920	51,866	12,260	373,956	11,420	279,050
Commissions (from employment)	5	30	81	60	97	250	2,053	280	1,283
Other employment income	6	50	260	70	241	490	1,798	400	1,232
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	450	1,559	430	1,502	300	968	450	1,506
Other pensions and superannuation	9	0	0	0	0	0	0	20	76
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	690	5,503	260	1,789	3,820	43,635	2,330	21,656
Taxable amount of dividends from taxable Canadian corporations	12	50	287	60	1,005	220	432	110	1,492
Interest and other investment income	13	240	140	230	265	1,140	594	1,090	554
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	70	82	40	66
Taxable capital gains	16	0	0	60	813	260	1,029	100	909
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	1,200	7,528	1,290	8,140	1,680	7,215	1,780	9,290
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	120	290	220	625	280	947	540	1,884
Net business income	20	80	255	70	246	510	2,977	360	2,769
Net professional income	21	0	0	0	0	0	0	100	675
Net commission income	22	0	0	0	0	130	1,027	60	379
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	240	4,553	50	749	340	12,400	110	2,131
Workers' compensation benefits	25	20	26	20	40	100	396	130	578
Social assistance payments	26	210	1,196	0	0	880	6,542	880	7,266
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	6,800	86,861	6,420	68,563	13,680	457,001	12,660	332,896
Registered pension plan (RPP) deduction	29	140	110	140	74	1,470	3,492	2,180	5,455
RRSP/PRPP deduction	30	40	69	10	16	970	4,238	510	1,514
FHSA deduction	31	0	0	0	0	590	3,267	400	1,978
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	840	214	670	131	3,120	1,881	3,400	1,539
Child care expenses	34	0	0	0	0	0	0	80	196
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	20	18	0	0	240	374	260	357
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	10	6	0	0	50	48	0	0
Deduction for CPP or QPP contributions on self-employment and other earnings	39	200	167	90	37	880	905	550	338
Deduction for CPP or QPP enhanced contributions on employment income	40	3,170	332	3,030	225	11,550	3,176	10,610	2,367

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

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	0	0	0	0	230	539	160	211
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	30	65	20	23	540	742	530	616
Total deductions before adjustments	46	3,580	1,150	3,290	620	12,090	18,697	11,060	14,627
Social benefits repayment	47	0	0	0	0	0	0	10	23
Net income	48	6,800	85,753	6,420	67,948	13,660	437,745	12,650	318,304
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	230	1,222	190	1,071	970	6,938	1,000	7,844
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	30	13	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	60	194	50	159	550	2,616	410	1,557
Additional deductions	56	10	42	0	0	80	453	40	185
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	310	1,970	250	1,880	1,630	10,717	1,450	10,243
Taxable income assessed	59	6,650	83,783	6,300	66,071	13,060	427,048	12,060	308,083
Basic personal amount	60	7,280	114,107	6,870	107,604	14,410	224,657	13,270	207,212
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	0	0	0	0	150	1,728	150	1,493
Canada caregiver amount	63	0	0	0	0	10	73	10	75
Amount for an eligible dependant	64	0	0	40	581	20	354	520	8,072
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	3,480	1,833	3,380	1,285	11,910	15,448	11,060	11,812
CPP or QPP contributions on self-employment and other earnings	67	200	122	90	30	870	652	530	254
Employment insurance premiums	68	5,680	1,112	5,350	850	12,060	5,749	11,030	4,456
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	198	0	0	210	1,254	40	228
Canada employment amount	73	6,140	8,566	5,920	8,265	12,270	17,352	11,420	16,126
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	180	1,534	110	913
Digital news subscription expenses	76	0	0	0	0	60	17	40	11
Pension income amount	77	0	0	0	0	0	0	20	21
Disability amount	78	360	4,035	220	2,459	710	6,935	450	4,406
Disability amount transferred from a dependant	79	0	0	0	0	0	0	30	402
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 (Newfoundland and Labrador)

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	650	2,438	530	1,766	3,670	21,825	3,940	21,450
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	30	82	30	108
Medical expenses	84	180	211	230	240	860	1,038	1,440	1,728
Total tax credits on personal amounts	85	7,280	19,908	6,870	18,474	14,410	44,829	13,270	41,824
Allowable charitable donations and government gifts	86	30	9	40	6	360	193	320	148
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	30	2	0	0	340	51	300	39
Total federal non-refundable tax credits	89	7,280	19,910	6,870	18,476	14,410	44,880	13,270	41,863
Federal dividend tax credit	90	20	28	30	104	190	36	90	153
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,210	2,254	600	1,013	7,220	31,101	5,210	15,316
Federal foreign tax credit	93	0	0	0	0	110	141	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	1,210	2,254	600	1,016	7,930	32,166	6,050	16,485
CPP contributions on self-employment	99	180	282	80	63	780	1,523	480	571
Social Benefits repayment	100	0	0	0	0	0	0	10	23
Canada workers benefit (CWB)	101	690	845	550	713	3,670	4,321	3,480	4,419
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	20	3
Net provincial or territorial tax	105	870	1,639	350	702	6,710	24,329	4,780	12,306
Total tax payable	106	1,290	4,204	650	1,780	8,340	58,817	6,450	29,385

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

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	10,810	0	9,860	0	11,930	0	11,500	0
Number of non-taxable returns	2	3,180	0	3,800	0	2,310	0	3,400	0
Total number of returns	3	13,990	0	13,660	0	14,240	0	14,900	0
Employment income	4	12,100	640,566	11,270	497,420	12,290	843,555	12,070	619,144
Commissions (from employment)	5	280	4,205	280	3,714	280	8,636	260	5,347
Other employment income	6	750	2,987	640	1,848	980	4,854	740	2,909
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	40	114	0	0	60	466
Other pensions and superannuation	9	0	0	0	0	0	0	10	48
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	3,900	44,490	3,430	37,908	3,950	45,434	4,180	52,556
Taxable amount of dividends from taxable Canadian corporations	12	360	1,781	240	1,233	480	4,228	330	4,377
Interest and other investment income	13	1,410	904	1,260	654	1,430	1,212	1,340	1,125
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	390	902	320	837	650	1,692	570	1,476
Taxable capital gains	16	450	2,136	190	851	0	0	220	4,350
RRSP income	17	390	2,184	230	970	920	4,491	550	2,328
Other income	18	890	2,759	600	2,267	740	2,374	600	2,548
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	140	546	300	1,405	80	425	180	780
Net business income	20	630	7,369	510	7,850	570	9,173	660	10,188
Net professional income	21	130	2,468	160	4,676	150	10,365	280	15,374
Net commission income	22	190	2,383	110	1,224	110	1,617	150	2,932
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	310	12,095	90	2,129	310	16,388	160	3,866
Workers' compensation benefits	25	160	930	180	922	190	2,131	200	1,760
Social assistance payments	26	950	7,804	1,200	12,219	1,060	9,442	1,320	14,345
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	13,490	736,762	12,970	578,353	13,820	971,544	14,100	746,152
Registered pension plan (RPP) deduction	29	3,070	12,267	4,240	17,990	3,860	19,127	5,320	25,367
RRSP/PRPP deduction	30	2,370	15,159	1,830	7,499	3,280	22,903	2,670	13,893
FHSA deduction	31	880	5,671	720	4,050	490	3,215	400	2,356
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	4,430	3,840	5,170	3,716	4,970	5,204	6,070	4,606
Child care expenses	34	100	288	740	2,086	530	1,828	2,200	8,078
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	240	499	210	496	120	628	110	460
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	60	133	60	104	90	136	50	180
Deduction for CPP or QPP contributions on self-employment and other earnings	39	970	1,172	690	740	830	1,446	910	1,267
Deduction for CPP or QPP enhanced contributions on employment income	40	11,700	5,282	10,770	4,399	12,030	6,507	11,610	5,315

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

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	490	1,252	500	817	680	1,707	700	1,088
Clergy residence deduction	44	20	151	10	112	20	282	0	0
Other deductions	45	950	1,226	1,020	1,039	1,030	1,576	1,080	1,385
Total deductions before adjustments	46	12,320	46,974	11,440	43,053	12,670	64,609	12,560	64,131
Social benefits repayment	47	550	1,346	40	58	810	2,052	90	198
Net income	48	13,470	688,568	12,940	535,404	13,800	905,080	14,050	682,126
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	1,110	8,734	1,370	13,141	1,240	11,573	1,510	16,105
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	100	60	30	9	120	94	40	30
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	820	5,209	630	2,933	790	5,724	560	2,956
Additional deductions	56	40	233	30	165	40	247	40	189
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,060	15,339	2,050	16,483	2,180	19,681	2,140	19,531
Taxable income assessed	59	12,810	673,249	12,080	518,982	13,020	885,454	13,080	662,672
Basic personal amount	60	13,990	217,654	13,660	211,970	14,240	220,759	14,900	230,586
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	630	7,183	350	3,666	1,200	13,687	540	5,687
Canada caregiver amount	63	20	98	20	121	50	324	30	227
Amount for an eligible dependant	64	100	1,533	1,340	20,984	250	3,872	2,160	33,619
Family caregiver amount for children under 18 years of age	65	20	52	90	270	100	291	310	876
CPP or QPP contributions through employment	66	11,900	23,641	11,030	20,119	12,190	28,042	11,890	23,802
CPP or QPP contributions on self-employment and other earnings	67	940	829	670	526	810	1,003	880	888
Employment insurance premiums	68	11,990	8,280	11,010	7,052	12,180	9,562	11,830	8,160
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	290	1,728	60	384	390	2,340	70	396
Canada employment amount	73	12,120	17,233	11,290	15,994	12,340	17,567	12,130	17,164
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	400	3,364	340	2,734	310	2,610	260	2,147
Digital news subscription expenses	76	0	0	60	12	100	22	60	15
Pension income amount	77	0	0	0	0	20	30	20	29
Disability amount	78	650	6,376	540	5,330	590	5,834	570	5,585
Disability amount transferred from a dependant	79	40	613	160	2,457	130	2,127	420	6,818
Interest paid on student loans	80	40	18	90	61	50	31	100	75

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

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	2,050	14,302	2,560	16,774	970	6,317	1,550	8,206
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	110	430	80	298	200	922	100	488
Medical expenses	84	1,250	1,681	2,490	4,111	1,630	2,873	3,520	6,753
Total tax credits on personal amounts	85	13,990	45,756	13,660	46,934	14,240	47,738	14,900	52,738
Allowable charitable donations and government gifts	86	730	582	850	480	1,100	831	1,250	841
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	720	157	840	126	1,090	223	1,240	224
Total federal non-refundable tax credits	89	13,990	45,913	13,660	47,060	14,240	47,961	14,900	52,963
Federal dividend tax credit	90	350	204	210	123	490	414	330	301
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	9,950	72,082	8,570	44,933	11,230	112,798	10,050	66,910
Federal foreign tax credit	93	230	343	100	34	280	613	130	72
Federal political contribution tax credit	94	0	0	0	0	30	4	0	0
Investment tax credit	95	0	0	0	0	10	14	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	10,490	72,703	9,400	46,073	11,660	112,881	10,990	68,064
CPP contributions on self-employment	99	880	1,968	620	1,246	780	2,420	850	2,131
Social Benefits repayment	100	550	1,346	40	58	810	2,052	90	198
Canada workers benefit (CWB)	101	2,940	3,482	2,890	3,886	2,230	2,666	2,620	3,896
Canada Training Credit (CTC)	102	720	223	1,080	332	560	215	930	387
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	3	100	12	40	4	170	22
Net provincial or territorial tax	105	9,700	55,604	8,530	35,772	11,090	84,859	10,090	51,931
Total tax payable	106	10,810	131,621	9,860	83,163	11,930	202,214	11,500	122,348

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

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	12,580	0	12,460	0	12,830	0	13,300	0
Number of non-taxable returns	2	2,330	0	3,290	0	2,160	0	2,990	0
Total number of returns	3	14,910	0	15,750	0	14,990	0	16,290	0
Employment income	4	12,630	1,009,228	12,670	737,948	12,500	1,106,555	13,280	852,478
Commissions (from employment)	5	250	8,145	260	5,813	250	9,514	250	6,994
Other employment income	6	1,180	14,618	770	4,190	1,320	16,142	880	4,838
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	100	1,322	140	1,322	210	2,809	380	3,775
Other pensions and superannuation	9	40	622	40	407	100	2,242	80	1,421
Elected split-pension amount	10	10	48	0	0	0	0	100	1,122
Employment insurance and other benefits	11	3,780	45,433	3,750	44,328	3,790	48,954	3,360	36,419
Taxable amount of dividends from taxable Canadian corporations	12	630	12,142	440	6,196	810	18,013	650	9,839
Interest and other investment income	13	1,580	2,081	1,490	1,343	1,580	2,711	1,610	2,545
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	840	2,146	780	2,237	870	2,383	770	2,023
Taxable capital gains	16	590	3,688	310	1,604	670	6,728	420	2,941
RRSP income	17	1,310	7,697	920	3,713	1,480	10,204	1,050	5,835
Other income	18	820	3,993	640	3,247	870	4,270	780	4,268
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	50	314	110	516	20	127	90	469
Net business income	20	730	11,779	810	14,087	710	15,140	810	13,873
Net professional income	21	210	23,790	330	24,070	190	18,038	330	26,189
Net commission income	22	120	5,334	180	2,378	100	4,183	200	3,023
Net farming income	23	0	0	0	0	20	-94	0	0
Net fishing income	24	330	16,861	170	4,127	410	19,110	220	5,000
Workers' compensation benefits	25	230	3,379	250	2,519	280	4,589	310	4,461
Social assistance payments	26	1,090	10,234	1,450	16,383	1,120	10,966	1,330	14,994
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	14,490	1,182,791	14,990	877,194	14,560	1,302,697	15,540	1,003,135
Registered pension plan (RPP) deduction	29	4,160	24,047	6,240	35,565	4,510	28,547	6,960	43,898
RRSP/PRPP deduction	30	3,900	32,955	3,220	18,034	4,190	38,708	3,470	22,448
FHSA deduction	31	290	1,805	260	1,537	160	942	120	711
Deduction for elected split-pension amount	32	0	0	0	0	40	439	0	0
Annual union, professional, or like dues	33	5,270	5,943	6,550	5,328	5,560	6,467	6,970	5,955
Child care expenses	34	1,010	3,886	2,920	11,052	1,140	4,027	2,170	7,319
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	90	535	60	495	60	629	60	604
Support payments made	37	0	0	0	0	50	477	0	0
Carrying charges and interest expenses	38	140	525	110	383	190	1,489	160	769
Deduction for CPP or QPP contributions on self-employment and other earnings	39	940	1,792	1,020	1,557	950	1,899	1,030	1,668
Deduction for CPP or QPP enhanced contributions on employment income	40	12,350	7,209	12,300	6,139	12,270	7,467	12,930	6,856

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

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	730	2,199	790	1,358	800	2,543	870	1,592
Clergy residence deduction	44	20	283	0	0	20	311	0	0
Other deductions	45	1,000	2,448	970	1,712	950	2,942	940	1,454
Total deductions before adjustments	46	13,160	83,898	13,320	83,279	13,180	96,966	13,910	93,512
Social benefits repayment	47	880	2,402	90	149	950	2,722	90	211
Net income	48	14,450	1,096,811	14,930	794,052	14,520	1,203,404	15,490	909,901
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	1,310	13,614	1,690	18,902	1,390	15,555	1,630	19,455
Non-capital losses of other years	52	10	171	30	109	20	50	30	136
Net capital losses of other years	53	140	290	0	0	150	439	80	123
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	760	6,149	600	3,539	750	6,363	620	3,755
Additional deductions	56	30	421	30	142	30	228	20	90
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,240	21,755	2,360	23,232	2,320	24,624	2,360	24,448
Taxable income assessed	59	13,590	1,075,290	13,840	770,922	13,610	1,178,872	14,480	885,512
Basic personal amount	60	14,910	230,245	15,750	244,071	14,990	232,385	16,290	253,238
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,530	17,479	680	7,264	1,420	16,498	630	6,727
Canada caregiver amount	63	90	573	90	546	170	1,101	180	1,205
Amount for an eligible dependant	64	460	6,987	2,610	40,221	600	9,034	2,590	39,266
Family caregiver amount for children under 18 years of age	65	240	673	470	1,369	350	1,049	480	1,397
CPP or QPP contributions through employment	66	12,500	30,581	12,520	27,000	12,380	31,391	13,120	29,727
CPP or QPP contributions on self-employment and other earnings	67	910	1,233	970	1,080	920	1,310	980	1,156
Employment insurance premiums	68	12,400	10,233	12,400	9,154	12,210	10,369	13,000	10,028
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	460	2,754	60	384	490	2,964	80	480
Canada employment amount	73	12,730	18,116	12,730	18,048	12,650	18,031	13,350	18,975
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	220	1,846	180	1,571	130	1,109	110	901
Digital news subscription expenses	76	100	26	80	19	120	29	90	18
Pension income amount	77	50	93	70	135	110	214	170	324
Disability amount	78	640	6,346	610	6,013	740	7,254	740	7,252
Disability amount transferred from a dependant	79	350	5,417	650	10,665	470	7,666	760	11,852
Interest paid on student loans	80	30	28	80	51	30	46	70	43

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

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	670	3,737	1,080	4,186	390	1,709	860	3,050
Tuition, education, and textbook amounts transferred from a child	82	30	109	30	98	170	607	240	888
Amounts transferred from spouse or common-law partner	83	210	974	110	587	230	1,336	140	973
Medical expenses	84	1,960	4,316	4,260	9,740	2,440	6,316	4,880	12,444
Total tax credits on personal amounts	85	14,910	51,267	15,750	57,340	14,990	52,566	16,290	60,002
Allowable charitable donations and government gifts	86	1,490	1,484	1,700	1,226	1,850	2,309	2,070	1,617
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,480	411	1,680	328	1,840	645	2,050	437
Total federal non-refundable tax credits	89	14,910	51,678	15,750	57,667	14,990	53,211	16,290	60,439
Federal dividend tax credit	90	640	1,265	430	602	810	1,798	640	987
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	11,950	151,585	10,930	82,681	12,240	174,600	11,900	101,610
Federal foreign tax credit	93	380	1,454	160	74	420	1,454	220	93
Federal political contribution tax credit	94	30	6	20	4	40	10	20	3
Investment tax credit	95	10	8	0	0	10	49	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	12,310	150,682	11,850	83,802	12,580	173,624	12,720	102,685
CPP contributions on self-employment	99	890	2,992	950	2,614	890	3,181	980	2,804
Social Benefits repayment	100	880	2,402	90	149	950	2,722	90	211
Canada workers benefit (CWB)	101	1,770	2,228	2,420	3,672	1,480	1,905	2,240	3,343
Canada Training Credit (CTC)	102	370	145	640	273	220	98	500	220
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	4	180	24	50	7	260	37
Net provincial or territorial tax	105	11,860	111,917	11,090	63,669	12,190	127,630	12,120	78,056
Total tax payable	106	12,580	267,995	12,460	150,265	12,830	307,160	13,300	183,775

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

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	13,160	0	13,520	0	14,380	0	14,550	0
Number of non-taxable returns	2	2,120	0	2,790	0	2,450	0	3,230	0
Total number of returns	3	15,280	0	16,310	0	16,830	0	17,770	0
Employment income	4	12,500	1,164,478	13,290	868,274	13,290	1,224,101	13,890	874,522
Commissions (from employment)	5	240	13,441	220	7,019	260	17,628	220	5,789
Other employment income	6	1,380	24,157	960	6,417	1,660	27,307	1,070	8,501
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	420	5,067	700	7,229	810	10,138	1,250	12,878
Other pensions and superannuation	9	180	4,998	150	2,719	320	9,964	310	7,295
Elected split-pension amount	10	50	279	170	1,795	140	951	530	6,673
Employment insurance and other benefits	11	3,880	54,132	3,280	35,706	4,640	68,080	4,000	45,359
Taxable amount of dividends from taxable Canadian corporations	12	1,060	28,916	850	16,553	1,270	30,970	1,120	17,559
Interest and other investment income	13	1,690	7,729	1,790	5,182	2,020	6,963	2,220	5,132
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	760	2,524	750	2,006	770	2,109	750	641
Taxable capital gains	16	760	18,829	550	4,900	830	21,749	730	8,334
RRSP income	17	1,290	14,232	1,020	8,356	1,160	14,135	1,020	12,479
Other income	18	1,040	13,993	950	10,733	1,210	9,905	1,200	9,694
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	10	70	70	280	10	57	50	219
Net business income	20	660	12,601	790	12,904	640	12,708	750	10,468
Net professional income	21	170	19,051	250	16,332	150	9,874	220	12,962
Net commission income	22	110	6,253	180	3,569	0	0	160	2,387
Net farming income	23	20	365	0	0	20	-101	0	0
Net fishing income	24	530	24,461	240	6,355	710	34,033	320	8,708
Workers' compensation benefits	25	430	8,575	400	5,624	620	13,189	600	9,774
Social assistance payments	26	1,090	10,749	1,180	13,143	1,230	12,271	1,260	13,833
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	14,890	1,434,937	15,660	1,036,461	16,410	1,531,005	16,990	1,076,256
Registered pension plan (RPP) deduction	29	4,820	31,793	6,850	44,093	5,070	34,435	6,770	43,240
RRSP/PRPP deduction	30	4,390	43,815	3,590	23,265	4,690	48,285	3,700	28,138
FHSA deduction	31	80	528	50	318	40	276	30	182
Deduction for elected split-pension amount	32	90	1,136	40	138	160	1,984	90	578
Annual union, professional, or like dues	33	5,650	6,540	6,750	5,823	6,090	7,098	7,080	5,819
Child care expenses	34	650	1,976	890	2,343	260	701	200	504
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	60	563	40	448	40	355	30	361
Support payments made	37	70	633	0	0	110	2,063	0	0
Carrying charges and interest expenses	38	270	1,959	240	1,666	370	1,746	340	1,416
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,000	2,208	960	1,412	1,120	2,546	970	1,356
Deduction for CPP or QPP enhanced contributions on employment income	40	12,270	7,678	12,970	6,867	13,020	8,069	13,550	6,902

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

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	860	3,341	900	1,879	1,000	4,230	910	2,213
Clergy residence deduction	44	40	408	0	0	50	610	0	0
Other deductions	45	840	1,606	860	1,143	870	1,669	870	1,403
Total deductions before adjustments	46	13,320	104,247	13,900	89,666	14,360	114,192	14,670	92,479
Social benefits repayment	47	990	2,845	90	228	1,170	3,495	120	291
Net income	48	14,850	1,328,261	15,600	947,205	16,370	1,413,617	16,930	984,993
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	269	0	0	20	500	0	0
Other payments deduction	51	1,500	19,323	1,570	18,767	1,830	25,460	1,850	23,607
Non-capital losses of other years	52	20	195	30	160	20	152	30	143
Net capital losses of other years	53	140	204	120	242	180	453	140	255
Capital gains deduction	54	0	0	0	0	0	0	10	2,635
Northern residents deductions	55	790	6,645	560	3,504	870	7,062	610	3,708
Additional deductions	56	20	222	20	53	20	266	30	274
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,450	28,345	2,280	23,855	2,910	36,817	2,640	30,947
Taxable income assessed	59	13,910	1,300,009	14,670	923,446	15,250	1,376,950	15,830	954,154
Basic personal amount	60	15,280	237,388	16,310	254,614	16,830	262,359	17,770	278,319
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,330	15,119	580	6,099	1,520	16,759	630	6,366
Canada caregiver amount	63	380	2,538	370	2,447	520	3,517	530	3,416
Amount for an eligible dependant	64	520	7,514	1,950	28,223	340	4,674	1,050	14,541
Family caregiver amount for children under 18 years of age	65	350	994	340	958	160	460	170	468
CPP or QPP contributions through employment	66	12,370	32,098	13,150	29,876	13,130	33,914	13,700	30,291
CPP or QPP contributions on self-employment and other earnings	67	970	1,520	910	986	1,080	1,751	920	951
Employment insurance premiums	68	12,220	10,573	13,040	10,080	13,030	11,195	13,550	10,223
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	590	3,522	90	558	680	4,098	80	450
Canada employment amount	73	12,720	18,102	13,410	19,049	13,580	19,298	14,080	19,924
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	80	658	70	594	50	391	60	500
Digital news subscription expenses	76	110	27	80	21	90	24	90	24
Pension income amount	77	220	427	310	600	450	877	820	1,597
Disability amount	78	880	8,712	1,080	10,607	1,260	12,375	1,410	13,939
Disability amount transferred from a dependant	79	580	8,512	710	10,093	490	6,579	560	6,891
Interest paid on student loans	80	10	19	20	13	0	0	10	12



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

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	240	856	550	1,561	180	560	340	1,068
Tuition, education, and textbook amounts transferred from a child	82	780	3,107	750	2,842	1,340	5,552	1,100	4,491
Amounts transferred from spouse or common-law partner	83	270	1,933	180	1,438	360	2,821	370	3,029
Medical expenses	84	2,720	7,266	5,300	14,723	3,190	9,295	6,120	17,203
Total tax credits on personal amounts	85	15,280	54,139	16,310	59,320	16,830	59,483	17,770	62,064
Allowable charitable donations and government gifts	86	2,030	2,536	2,350	5,678	2,550	4,086	2,680	2,368
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	2,010	712	2,340	1,756	2,530	1,190	2,670	641
Total federal non-refundable tax credits	89	15,280	54,851	16,310	61,076	16,830	60,673	17,770	62,705
Federal dividend tax credit	90	1,050	2,974	820	1,634	1,250	3,176	1,060	1,851
Minimum tax carryover	91	0	0	10	110	20	151	20	153
Basic federal tax	92	12,640	202,688	12,230	108,370	13,820	210,665	13,280	111,074
Federal foreign tax credit	93	470	2,237	330	390	550	2,392	370	59
Federal political contribution tax credit	94	40	10	20	6	50	14	30	8
Investment tax credit	95	40	81	0	0	70	150	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	12,900	200,848	12,900	108,943	14,080	208,561	13,790	111,804
CPP contributions on self-employment	99	970	3,699	920	2,379	1,090	4,273	930	2,288
Social Benefits repayment	100	990	2,845	90	228	1,170	3,495	120	291
Canada workers benefit (CWB)	101	1,240	1,518	2,000	2,770	1,300	1,516	1,850	2,283
Canada Training Credit (CTC)	102	130	66	350	151	100	51	190	81
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	40	5	190	27	40	7	150	22
Net provincial or territorial tax	105	12,670	147,152	12,550	83,185	13,880	153,396	13,790	85,641
Total tax payable	106	13,160	354,546	13,520	194,744	14,380	369,727	14,550	200,029

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

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	15,790	0	15,960	0	16,450	0	15,910	0
Number of non-taxable returns	2	3,010	0	4,020	0	3,990	0	5,360	0
Total number of returns	3	18,800	0	19,990	0	20,440	0	21,270	0
Employment income	4	13,680	1,137,275	13,910	752,614	11,850	766,280	10,820	428,638
Commissions (from employment)	5	230	12,617	200	5,609	170	11,858	100	1,744
Other employment income	6	2,330	25,432	2,140	10,373	3,240	22,164	3,410	8,162
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,460	17,786	2,300	23,750	14,340	110,458	15,690	100,877
Other pensions and superannuation	9	1,570	58,297	1,990	71,885	4,370	162,157	4,980	169,282
Elected split-pension amount	10	590	4,901	1,630	22,372	1,290	12,015	3,220	47,302
Employment insurance and other benefits	11	5,680	85,907	4,750	56,246	6,430	100,598	4,990	58,909
Taxable amount of dividends from taxable Canadian corporations	12	1,730	38,767	1,590	20,235	2,030	51,943	1,860	20,535
Interest and other investment income	13	2,680	12,525	3,030	9,503	3,470	13,467	3,910	13,203
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	870	2,805	850	3,074	860	3,418	790	3,289
Taxable capital gains	16	1,180	14,217	1,130	9,770	1,430	25,648	1,350	15,421
RRSP income	17	1,390	24,539	1,540	25,269	1,770	32,656	1,760	30,568
Other income	18	2,500	38,021	2,760	37,115	4,310	57,404	4,890	51,618
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	20	67	0	0	0	0
Net business income	20	690	15,781	830	12,992	690	13,895	670	9,472
Net professional income	21	180	14,171	180	11,444	140	9,782	140	5,254
Net commission income	22	80	6,988	130	3,167	80	5,330	100	2,528
Net farming income	23	20	-173	0	0	30	0	0	0
Net fishing income	24	860	37,615	450	10,805	970	36,035	420	10,592
Workers' compensation benefits	25	910	21,317	810	13,413	1,180	26,495	780	12,918
Social assistance payments	26	1,340	13,504	1,280	13,415	1,480	14,295	1,250	12,610
Net federal supplements	27	0	0	0	0	350	2,449	1,970	13,720
Total income assessed	28	18,330	1,582,487	18,990	1,116,947	20,200	1,479,066	20,880	1,019,765
Registered pension plan (RPP) deduction	29	5,030	31,120	6,360	35,266	3,360	16,862	3,470	14,113
RRSP/PRPP deduction	30	4,840	57,889	3,780	36,385	3,800	45,793	2,670	29,470
FHSA deduction	31	20	126	20	93	10	78	0	0
Deduction for elected split-pension amount	32	820	11,564	710	6,546	2,290	33,695	1,550	14,732
Annual union, professional, or like dues	33	6,660	7,144	6,850	5,149	5,540	4,957	4,610	2,759
Child care expenses	34	70	225	30	79	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	40	437	20	223	30	389	20	126
Support payments made	37	110	2,265	0	0	100	3,171	0	0
Carrying charges and interest expenses	38	550	3,379	530	2,031	760	3,582	710	3,099
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,330	3,010	1,160	1,590	1,450	2,905	990	1,368
Deduction for CPP or QPP enhanced contributions on employment income	40	13,340	7,742	13,370	6,079	11,250	5,477	10,080	3,508

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

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	980	4,424	700	1,608	730	3,521	480	1,074
Clergy residence deduction	44	50	609	30	338	50	596	20	295
Other deductions	45	960	1,853	940	1,996	1,240	1,983	1,240	2,059
Total deductions before adjustments	46	15,360	132,187	15,210	97,505	14,780	123,303	13,000	72,725
Social benefits repayment	47	1,280	3,702	200	471	1,250	3,862	240	667
Net income	48	18,290	1,447,265	18,950	1,019,324	20,160	1,352,535	20,840	946,599
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	2,230	34,821	2,080	26,828	2,960	43,234	3,880	39,216
Non-capital losses of other years	52	30	211	40	152	30	189	30	233
Net capital losses of other years	53	240	862	200	395	280	883	240	508
Capital gains deduction	54	0	0	20	1,991	0	0	0	0
Northern residents deductions	55	830	6,521	550	3,305	680	5,214	430	2,551
Additional deductions	56	20	123	0	0	20	85	20	119
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	3,330	48,291	2,850	32,708	3,960	56,704	4,570	45,580
Taxable income assessed	59	17,010	1,399,182	17,820	986,722	19,160	1,295,934	19,790	901,186
Basic personal amount	60	18,800	293,624	19,990	313,176	20,440	319,956	21,270	333,491
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,860	19,948	790	7,121	2,440	24,035	740	5,666
Canada caregiver amount	63	710	4,509	670	3,977	760	4,634	660	3,979
Amount for an eligible dependant	64	170	2,218	360	4,704	80	973	130	1,564
Family caregiver amount for children under 18 years of age	65	70	194	50	133	20	63	0	0
CPP or QPP contributions through employment	66	13,490	33,000	13,640	27,257	11,460	24,204	10,420	16,486
CPP or QPP contributions on self-employment and other earnings	67	1,300	2,074	1,120	1,117	1,420	2,019	970	965
Employment insurance premiums	68	13,410	10,971	13,530	9,305	11,520	8,202	10,260	5,753
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	720	4,338	80	462	630	3,768	80	474
Canada employment amount	73	14,290	20,037	14,600	20,031	13,320	17,565	12,780	15,652
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	20	189	30	309	0	0	0	0
Digital news subscription expenses	76	160	42	90	24	180	48	140	31
Pension income amount	77	2,080	4,081	3,330	6,566	5,370	10,533	7,160	14,100
Disability amount	78	1,660	16,349	1,880	18,527	2,350	23,135	2,220	21,841
Disability amount transferred from a dependant	79	430	4,698	400	4,274	340	3,466	300	3,197
Interest paid on student loans	80	0	0	10	15	0	0	0	0

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

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	130	399	190	480	70	162	70	141
Tuition, education, and textbook amounts transferred from a child	82	950	4,000	650	2,594	380	1,481	160	599
Amounts transferred from spouse or common-law partner	83	670	5,132	750	6,413	1,340	10,129	1,880	15,802
Medical expenses	84	3,990	11,923	6,930	19,405	4,790	14,275	7,570	21,710
Total tax credits on personal amounts	85	18,800	65,667	19,990	66,889	20,440	70,333	21,270	69,245
Allowable charitable donations and government gifts	86	0	0	3,380	3,480	4,090	6,147	3,860	4,328
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,160	1,343	3,360	948	4,080	1,723	3,850	1,176
Total federal non-refundable tax credits	89	18,800	67,009	19,990	67,837	20,440	72,056	21,270	70,421
Federal dividend tax credit	90	1,660	4,198	1,470	2,152	1,950	5,728	1,700	2,438
Minimum tax carryover	91	0	0	30	170	60	342	30	183
Basic federal tax	92	15,080	202,405	14,600	109,512	15,570	170,363	14,450	90,546
Federal foreign tax credit	93	660	1,332	0	0	750	894	700	255
Federal political contribution tax credit	94	70	19	40	9	80	23	60	15
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	15,360	201,390	15,020	109,968	15,800	169,727	14,720	90,736
CPP contributions on self-employment	99	1,300	5,057	1,120	2,684	1,410	4,898	950	2,316
Social Benefits repayment	100	1,280	3,702	200	471	1,250	3,862	240	667
Canada workers benefit (CWB)	101	1,300	1,475	1,770	1,965	1,100	1,227	1,330	1,339
Canada Training Credit (CTC)	102	60	24	100	41	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	30	4	90	13	0	0	20	4
Net provincial or territorial tax	105	15,290	149,612	15,270	84,970	15,950	128,734	15,380	71,459
Total tax payable	106	15,790	359,764	15,960	198,094	16,450	307,222	15,910	165,180

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

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	13,760	0	12,760	0	10,820	0	10,190	0
Number of non-taxable returns	2	6,210	0	8,280	0	7,150	0	8,920	0
Total number of returns	3	19,970	0	21,040	0	17,970	0	19,110	0
Employment income	4	6,640	367,414	5,300	162,506	2,850	126,683	1,910	51,568
Commissions (from employment)	5	70	3,318	0	0	20	1,691	20	75
Other employment income	6	1,930	4,298	1,410	1,325	1,460	1,387	680	538
Old age security (OAS) pension	7	18,650	144,960	20,010	156,139	17,760	152,400	18,980	162,792
CPP or QPP benefits	8	18,960	161,517	19,800	133,034	17,830	162,023	18,700	130,225
Other pensions and superannuation	9	8,950	247,256	8,380	193,074	10,390	274,463	9,390	197,479
Elected split-pension amount	10	1,600	14,275	4,320	56,217	1,500	13,629	4,250	56,767
Employment insurance and other benefits	11	4,500	71,533	2,760	33,751	1,830	27,979	890	10,171
Taxable amount of dividends from taxable Canadian corporations	12	2,220	45,677	1,820	20,469	2,040	33,899	1,790	20,063
Interest and other investment income	13	3,930	23,070	4,190	13,982	3,750	14,392	3,870	14,199
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	660	2,321	590	1,867	540	2,652	450	2,035
Taxable capital gains	16	1,460	42,036	1,300	9,858	1,310	26,354	1,280	11,846
RRSP income	17	1,680	28,842	1,600	22,008	740	11,157	690	11,087
Other income	18	2,120	14,550	2,080	7,734	1,780	12,023	1,800	8,413
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	560	9,585	440	3,602	410	3,900	240	1,249
Net professional income	21	150	10,326	90	2,884	130	10,415	50	1,400
Net commission income	22	70	4,050	70	1,173	60	1,856	20	382
Net farming income	23	40	-37	0	0	30	-98	0	0
Net fishing income	24	800	25,046	270	6,129	420	10,614	100	1,957
Workers' compensation benefits	25	600	14,343	260	5,958	580	3,681	260	1,750
Social assistance payments	26	310	1,633	300	1,684	40	217	40	183
Net federal supplements	27	7,190	39,291	8,000	46,328	7,450	42,070	8,950	53,617
Total income assessed	28	19,940	1,275,516	21,000	881,452	17,960	933,571	19,100	738,516
Registered pension plan (RPP) deduction	29	1,440	6,028	1,160	4,145	340	1,283	230	597
RRSP/PRPP deduction	30	2,130	29,194	1,290	13,559	570	7,824	280	6,088
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	4,230	57,338	1,890	16,851	4,880	64,219	1,500	13,202
Annual union, professional, or like dues	33	3,270	2,029	2,000	954	1,440	655	660	258
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	60	1,350	0	0	50	749	0	0
Carrying charges and interest expenses	38	800	4,881	720	2,761	740	3,512	680	2,710
Deduction for CPP or QPP contributions on self-employment and other earnings	39	890	1,561	460	524	90	84	40	34
Deduction for CPP or QPP enhanced contributions on employment income	40	5,290	2,000	4,150	1,114	470	91	360	58

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

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	360	1,655	160	441	160	869	60	163
Clergy residence deduction	44	40	424	20	174	40	436	20	102
Other deductions	45	810	1,712	640	1,265	420	2,321	320	5,155
Total deductions before adjustments	46	10,800	108,414	7,560	41,869	6,920	82,175	3,270	28,375
Social benefits repayment	47	2,050	8,917	740	2,364	1,180	5,912	620	2,605
Net income	48	19,920	1,158,529	21,000	837,251	17,950	845,609	19,090	708,079
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	7,630	55,240	8,240	53,943	7,710	45,953	9,090	55,542
Non-capital losses of other years	52	10	274	10	203	10	98	10	81
Net capital losses of other years	53	310	1,179	220	485	260	1,120	210	577
Capital gains deduction	54	0	0	0	0	0	0	10	1,659
Northern residents deductions	55	490	3,557	300	1,874	420	3,099	250	1,492
Additional deductions	56	50	202	50	196	80	353	80	523
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	8,370	68,036	8,720	58,179	8,370	53,284	9,540	59,880
Taxable income assessed	59	19,890	1,090,546	20,960	779,096	17,940	792,361	19,080	648,240
Basic personal amount	60	19,970	312,936	21,040	330,087	17,970	281,718	19,110	299,779
Age amount	61	18,380	136,234	20,470	162,842	17,160	135,613	18,690	152,853
Spouse or common-law partner amount	62	2,440	16,290	650	3,183	1,990	7,811	330	1,818
Canada caregiver amount	63	750	4,272	600	3,512	520	3,051	370	2,110
Amount for an eligible dependant	64	40	507	80	995	20	258	60	685
Family caregiver amount for children under 18 years of age	65	10	37	0	0	0	0	0	0
CPP or QPP contributions through employment	66	5,590	9,282	4,520	5,446	620	545	520	364
CPP or QPP contributions on self-employment and other earnings	67	880	1,086	460	371	90	59	40	23
Employment insurance premiums	68	6,390	3,766	4,780	2,170	2,580	1,279	1,580	616
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	460	2,742	30	198	260	1,542	0	0
Canada employment amount	73	7,780	9,753	6,290	7,580	4,030	4,411	2,500	2,847
Home accessibility expenses	74	10	63	20	90	0	0	0	0
Home buyers' amount	75	10	100	0	0	0	0	0	0
Digital news subscription expenses	76	250	63	120	26	220	48	110	30
Pension income amount	77	9,840	19,059	10,850	21,060	10,980	21,329	11,240	21,668
Disability amount	78	2,340	23,044	2,010	19,777	2,160	21,289	1,680	16,573
Disability amount transferred from a dependant	79	250	2,519	190	2,010	150	1,504	130	1,262
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 (Newfoundland and Labrador)

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	20	29	30	42	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	110	391	40	157	30	100	0	0
Amounts transferred from spouse or common-law partner	83	3,090	24,987	3,150	25,094	4,460	36,405	3,180	23,294
Medical expenses	84	5,310	16,977	6,680	20,085	5,020	18,476	5,790	19,173
Total tax credits on personal amounts	85	19,970	87,621	21,040	90,729	17,970	80,338	19,110	81,495
Allowable charitable donations and government gifts	86	4,090	9,677	3,660	4,811	4,130	7,296	3,570	5,482
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	4,080	2,824	3,660	1,325	4,120	2,051	3,570	1,517
Total federal non-refundable tax credits	89	19,970	90,445	21,040	92,054	17,970	82,389	19,110	83,012
Federal dividend tax credit	90	1,980	5,107	1,530	2,367	1,730	3,988	1,530	2,459
Minimum tax carryover	91	60	193	0	0	50	241	0	0
Basic federal tax	92	12,060	120,427	10,400	52,659	8,840	70,045	7,980	41,064
Federal foreign tax credit	93	780	483	650	177	0	0	680	235
Federal political contribution tax credit	94	80	24	50	10	80	19	50	13
Investment tax credit	95	0	0	0	0	30	29	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	12,140	119,887	10,530	52,549	8,860	69,644	8,000	40,828
CPP contributions on self-employment	99	870	2,635	440	889	90	142	40	57
Social Benefits repayment	100	2,050	8,917	740	2,364	1,180	5,912	620	2,605
Canada workers benefit (CWB)	101	290	237	370	280	110	69	110	60
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	13,630	95,574	12,640	46,937	10,780	57,385	10,170	36,081
Total tax payable	106	13,760	227,015	12,760	102,740	10,820	133,082	10,190	79,571

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

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	7,490	0	7,190	0	5,990	0	6,600	0
Number of non-taxable returns	2	6,110	0	8,020	0	6,740	0	10,080	0
Total number of returns	3	13,600	0	15,210	0	12,730	0	16,680	0
Employment income	4	1,040	36,899	600	14,846	300	11,684	200	6,250
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	1,010	928	350	313	820	721	280	273
Old age security (OAS) pension	7	13,500	124,817	15,150	140,565	12,640	114,923	16,590	152,185
CPP or QPP benefits	8	13,520	120,138	14,820	102,023	12,640	113,251	15,930	122,539
Other pensions and superannuation	9	8,310	209,847	7,450	136,084	7,560	166,758	8,090	132,128
Elected split-pension amount	10	1,040	9,344	3,010	40,187	750	5,610	1,670	20,701
Employment insurance and other benefits	11	600	8,333	200	2,292	110	1,430	40	380
Taxable amount of dividends from taxable Canadian corporations	12	1,550	22,702	1,350	12,039	1,390	22,533	1,370	29,062
Interest and other investment income	13	2,980	12,512	3,010	10,360	2,900	14,289	3,200	16,497
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	290	2,139	250	1,345	210	1,200	180	1,085
Taxable capital gains	16	980	13,456	970	12,177	850	20,379	970	17,985
RRSP income	17	150	1,080	130	1,125	190	980	230	1,235
Other income	18	1,490	9,096	1,510	8,802	1,370	12,216	1,630	13,027
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	240	2,427	110	899	140	785	60	105
Net professional income	21	90	3,474	20	92	30	489	0	0
Net commission income	22	50	1,240	20	189	0	0	0	0
Net farming income	23	20	-160	0	0	0	0	0	0
Net fishing income	24	170	4,852	0	0	50	1,071	0	0
Workers' compensation benefits	25	490	2,748	210	1,290	330	1,802	150	1,069
Social assistance payments	26	10	63	0	0	10	67	0	0
Net federal supplements	27	6,460	33,878	8,460	51,446	7,140	35,675	10,980	71,168
Total income assessed	28	13,590	620,177	15,200	537,013	12,720	526,329	16,670	586,531
Registered pension plan (RPP) deduction	29	50	99	0	0	20	79	0	0
RRSP/PRPP deduction	30	90	697	0	0	30	126	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	3,700	49,917	830	6,747	2,720	33,301	370	2,593
Annual union, professional, or like dues	33	570	184	210	64	230	60	100	21
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	30	279	0	0	20	182	0	0
Carrying charges and interest expenses	38	580	3,767	480	2,164	530	2,541	530	3,236
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 (Newfoundland and Labrador)

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	60	202	30	84	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	0	0	170	1,920	0	0	180	2,304
Total deductions before adjustments	46	4,470	57,361	1,600	11,561	3,270	37,316	1,120	8,908
Social benefits repayment	47	620	3,348	400	1,845	400	2,008	410	2,019
Net income	48	13,590	559,472	15,200	523,607	12,720	487,155	16,670	575,696
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	6,620	36,685	8,570	52,818	7,250	37,536	11,050	72,280
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	200	1,300	160	332	170	879	170	558
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	240	1,625	180	1,058	160	1,046	150	940
Additional deductions	56	70	188	120	956	90	343	210	2,225
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	7,040	40,970	8,920	56,732	7,590	41,675	11,420	76,472
Taxable income assessed	59	13,580	518,522	15,180	466,893	12,710	445,494	16,610	499,341
Basic personal amount	60	13,600	213,281	15,210	238,607	12,730	199,689	16,680	261,749
Age amount	61	13,130	107,691	14,920	124,733	12,410	103,546	16,370	138,584
Spouse or common-law partner amount	62	1,540	4,826	0	0	0	0	0	0
Canada caregiver amount	63	420	2,289	230	1,177	320	1,853	130	658
Amount for an eligible dependant	64	10	133	40	324	0	0	30	259
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	860	374	440	157	190	71	90	37
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	70	432	0	0	20	90	0	0
Canada employment amount	73	1,960	1,845	920	985	1,100	776	460	386
Home accessibility expenses	74	0	0	10	91	20	134	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	190	49	80	20	120	32	0	0
Pension income amount	77	8,680	16,713	8,730	16,669	7,880	14,852	8,960	16,623
Disability amount	78	1,650	16,237	1,380	13,548	1,580	15,584	1,640	16,194
Disability amount transferred from a dependant	79	90	855	80	776	70	696	50	521
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 (Newfoundland and Labrador)

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	4,220	34,404	2,530	17,257	4,230	34,324	1,560	10,329
Medical expenses	84	3,860	15,239	4,430	15,497	3,620	20,154	4,500	27,835
Total tax credits on personal amounts	85	13,600	62,174	15,210	64,726	12,730	59,447	16,680	71,237
Allowable charitable donations and government gifts	86	3,430	5,841	2,970	4,866	3,220	6,350	3,700	6,936
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,430	1,616	2,970	1,345	3,210	1,793	3,700	1,992
Total federal non-refundable tax credits	89	13,600	63,790	15,210	66,071	12,730	61,240	16,680	73,229
Federal dividend tax credit	90	1,250	2,342	1,110	1,458	1,080	2,875	1,080	3,204
Minimum tax carryover	91	10	77	0	0	0	0	0	0
Basic federal tax	92	5,580	35,253	5,230	24,939	4,090	26,782	4,540	27,374
Federal foreign tax credit	93	510	255	530	247	450	220	520	309
Federal political contribution tax credit	94	70	17	40	7	60	14	40	11
Investment tax credit	95	10	17	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	5,590	34,978	5,250	24,691	4,100	26,550	4,550	27,048
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	620	3,348	400	1,845	400	2,008	410	2,019
Canada workers benefit (CWB)	101	40	24	40	16	20	16	10	7
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	7,480	30,198	7,180	22,268	5,980	23,082	6,590	23,603
Total tax payable	106	7,490	68,523	7,190	48,804	5,990	51,640	6,600	52,669

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.