



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

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	48,780	0	14,820	0	63,600	0
Number of non-taxable returns	2	53,490	0	21,920	0	75,410	0
Total number of returns	3	102,270	0	36,740	0	139,010	0
Employment income	4	77,110	3,873,274	12,130	576,431	89,240	4,449,705
Commissions (from employment)	5	220	3,407	140	2,348	360	5,755
Other employment income	6	1,740	66,872	1,090	39,984	2,830	106,856
Old age security (OAS) pension	7	9,000	54,247	8,900	49,753	17,910	104,000
CPP or QPP benefits	8	11,240	73,685	10,620	58,231	21,860	131,916
Other pensions and superannuation	9	4,470	81,772	3,660	52,892	8,130	134,665
Elected split-pension amount	10	10	85	40	619	50	704
Employment insurance and other benefits	11	1,160	5,935	310	3,225	1,470	9,160
Taxable amount of dividends from taxable Canadian corporations	12	310	8,669	220	1,457	540	10,126
Interest and other investment income	13	880	4,090	690	3,087	1,570	7,177
Net partnership income (limited or non-active partners only)	14	90	3,359	30	349	120	3,708
Net rental income	15	380	1,217	340	1,500	730	2,717
Taxable capital gains	16	3,180	223,538	2,620	159,906	5,800	383,444
RRSP income	17	890	16,969	820	13,951	1,710	30,920
Other income	18	1,720	22,900	1,400	14,910	3,120	37,810
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	370	3,349	180	2,755	550	6,104
Net business income	20	920	35,065	770	17,517	1,690	52,581
Net professional income	21	480	35,936	390	16,821	870	52,757
Net commission income	22	80	1,428	80	810	150	2,238
Net farming income	23	120	1,528	70	906	190	2,434
Net fishing income	24	0	0	0	0	0	0
Workers' compensation benefits	25	170	677	20	218	180	895
Social assistance payments	26	40	217	40	167	70	385
Net federal supplements	27	50	329	50	414	100	743
Total income assessed	28	94,060	4,518,885	28,290	1,018,484	122,350	5,537,369
Registered pension plan (RPP) deduction	29	2,920	24,528	1,800	12,571	4,720	37,099
RRSP/PRPP deduction	30	1,590	15,500	1,110	8,599	2,700	24,099
FHSA deduction	31	150	1,136	120	791	270	1,927
Deduction for elected split-pension amount	32	30	621	10	105	40	726
Annual union, professional, or like dues	33	4,560	3,513	1,880	1,355	6,440	4,868
Child care expenses	34	110	526	210	833	310	1,358
Business investment loss	35	0	0	0	0	0	0
Moving expenses	36	30	161	10	30	40	192



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

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	0	0	0	0	90	2,759
Carrying charges and interest expenses	38	440	1,211	280	768	720	1,979
Deduction for CPP or QPP contributions on self-employment and other earnings	39	30	47	40	83	70	130
Deduction for CPP or QPP enhanced contributions on employment income	40	72,080	19,615	9,980	2,865	82,060	22,480
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	30	3	20	1	50	4
Exploration and development expenses	42	0	0	0	0	30	88
Other employment expenses	43	340	1,630	180	676	520	2,305
Clergy residence deduction	44	20	224	10	213	30	438
Other deductions	45	1,310	204,402	640	39,295	1,950	243,697
Total deductions before adjustments	46	74,300	277,318	11,470	68,240	85,770	345,558
Social benefits repayment	47	60	149	30	71	100	219
Net income	48	93,460	4,247,624	27,870	953,247	121,330	5,200,871
Canadian Forces personnel and police deduction	49	0	0	0	0	30	849
Security options deductions	50	230	57,957	80	7,266	310	65,223
Other payments deduction	51	240	1,223	80	800	320	2,023
Non-capital losses of other years	52	140	759	100	430	240	1,188
Net capital losses of other years	53	450	4,939	260	1,355	710	6,294
Capital gains deduction	54	0	0	0	0	0	0
Northern residents deductions	55	60	159	10	29	80	188
Additional deductions	56	9,000	185,035	6,960	83,243	15,960	268,278
Farming/fishing losses of prior years	57	0	0	0	0	0	0
Total deductions from net income	58	10,080	251,085	7,470	93,209	17,540	344,294
Taxable income assessed	59	88,180	4,006,004	23,570	864,781	111,750	4,870,784
Basic personal amount	60	80,180	1,255,348	20,750	322,196	100,920	1,577,543
Age amount	61	11,270	95,040	10,700	91,681	21,960	186,721
Spouse or common-law partner amount	62	53,790	831,013	1,780	23,009	55,580	854,022
Canada caregiver amount	63	40	235	20	123	60	358
Amount for an eligible dependant	64	1,550	24,375	450	7,049	2,010	31,424
Family caregiver amount for children under 18 years of age	65	70	254	20	48	80	302
CPP or QPP contributions through employment	66	71,600	96,557	9,710	12,767	81,310	109,323



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

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	40	33	40	57	80	90
Employment insurance premiums	68	72,120	34,348	9,970	4,355	82,090	38,702
PPIP premiums paid	69	100	15	60	8	160	23
PPIP premiums payable on employment income	70	30	5	20	4	50	10
PPIP premiums payable on self-employment income	71	30	4	30	2	50	6
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0
Canada employment amount	73	67,440	96,201	7,690	10,736	75,130	106,937
Home accessibility expenses	74	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	10	69
Digital news subscription expenses	76	90	27	40	10	130	37
Pension income amount	77	4,460	8,482	3,660	6,915	8,110	15,397
Disability amount	78	220	2,192	190	1,853	410	4,045
Disability amount transferred from a dependant	79	40	600	20	179	60	779
Interest paid on student loans	80	60	101	90	70	150	171
Tuition, education, and textbook amounts	81	780	8,317	900	8,434	1,690	16,750
Tuition, education, and textbook amounts transferred from a child	82	60	327	30	195	100	523
Amounts transferred from spouse or common-law partner	83	1,630	13,655	930	7,449	2,560	21,104
Medical expenses	84	850	4,606	700	4,090	1,550	8,696
Total tax credits on personal amounts	85	87,590	370,778	24,840	75,187	112,430	445,966
Allowable charitable donations and government gifts	86	0	0	800	1,867	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	800	539	0	0
Total federal non-refundable tax credits	89	87,770	403,219	24,960	75,726	112,730	478,945
Federal dividend tax credit	90	370	1,096	280	176	650	1,273
Minimum tax carryover	91	0	0	30	48	0	0
Basic federal tax	92	39,770	544,562	14,480	145,972	54,250	690,534
Federal foreign tax credit	93	590	5,509	450	3,427	1,040	8,935
Federal political contribution tax credit	94	0	0	0	0	20	5
Investment tax credit	95	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	20	8



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

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	250	9,861	170	3,824	420	13,684
Net federal tax	98	39,660	598,869	14,380	170,685	54,040	769,554
CPP contributions on self-employment	99	30	79	40	139	70	218
Social Benefits repayment	100	60	149	30	71	100	219
Canada workers benefit (CWB)	101	4,250	4,714	360	512	4,610	5,226
Canada Training Credit (CTC)	102	20	11	20	6	40	17
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	10	2
Net provincial or territorial tax	105	26,680	211,314	4,550	33,535	31,240	244,850
Total tax payable	106	48,780	810,412	14,820	204,434	63,600	1,014,846



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

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	180	0	100	0	3,150	0	810	0
Number of non-taxable returns	2	380	0	260	0	3,280	0	1,170	0
Total number of returns	3	560	0	360	0	6,420	0	1,980	0
Employment income	4	440	5,729	270	2,330	6,060	189,195	1,590	23,991
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	20	61	10	74	90	1,549	100	1,571
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	0	0	10	32	0	0
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	80	350	10	69
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	0	0	0	0	20	7	0	0
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	0	0	0	0	0	0	0	0
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	40	364	30	289	70	557	60	550
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	50	129	30	192
Net business income	20	0	0	0	0	30	333	30	519
Net professional income	21	0	0	0	0	20	211	10	243
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	10	36	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	500	6,273	310	2,764	6,190	192,603	1,730	27,473
Registered pension plan (RPP) deduction	29	0	0	0	0	70	164	30	55
RRSP/PRPP deduction	30	0	0	0	0	10	56	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	0	0	0	0	420	288	130	31
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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	0	0	0	0	0	0	0	0
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	330	41	0	0	5,770	1,238	1,370	177

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

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	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	0	0	0	0	0	0	0	0
Total deductions before adjustments	46	0	0	0	0	5,830	6,205	1,420	373
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	500	6,211	310	2,735	6,180	186,482	1,730	27,107
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	0	0	0	0	10	36	0	0
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	0	0	0	0
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	20	94	10	49	190	11,046	50	418
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	20	123	10	49	210	11,096	50	429
Taxable income assessed	59	490	6,088	300	2,686	6,060	175,426	1,690	26,732
Basic personal amount	60	420	6,488	230	3,634	5,580	87,330	1,240	19,111
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	30	424	0	0	2,110	33,012	30	416
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	40	550	0	0
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	330	213	0	0	5,720	6,354	1,330	901
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	390	92	230	35	5,890	2,337	1,470	371
PPIP premiums paid	69	0	0	0	0	20	2	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	390	537	210	287	5,510	7,868	1,140	1,624
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	0	0	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0

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

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	0	0	20	86	170	1,424	220	2,080
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	0	0	0	0	0	0	0	0
Total tax credits on personal amounts	85	480	1,186	300	620	6,130	20,838	1,690	3,689
Allowable charitable donations and government gifts	86	0	0	0	0	0	0	20	4
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	0	0	0	0	0	0
Total federal non-refundable tax credits	89	480	1,186	300	620	6,130	20,839	1,690	3,690
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	160	221	100	118	2,900	15,429	750	1,516
Federal foreign tax credit	93	0	0	0	0	20	184	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	160	272	100	144	2,900	16,725	750	1,739
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	20	22	0	0	620	704	90	122
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	70	48	0	0	1,220	4,938	340	304
Total tax payable	106	180	320	100	165	3,150	21,663	810	2,043

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

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	6,630	0	1,730	0	7,790	0	1,850	0
Number of non-taxable returns	2	6,290	0	1,570	0	7,850	0	1,890	0
Total number of returns	3	12,920	0	3,300	0	15,640	0	3,740	0
Employment income	4	12,140	472,923	2,350	68,571	14,320	594,091	2,230	76,912
Commissions (from employment)	5	60	684	40	180	30	499	30	257
Other employment income	6	190	6,972	190	5,823	230	9,088	160	5,927
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	0	0	0	0	0	0
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	270	1,179	50	379	310	1,520	90	1,175
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	20	9
Interest and other investment income	13	50	45	60	66	110	236	100	125
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	0	0	10	143	30	155	30	133
Taxable capital gains	16	130	2,661	0	0	260	6,809	210	3,937
RRSP income	17	20	161	0	0	50	748	50	645
Other income	18	90	872	80	466	130	1,987	120	709
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	296	30	378	110	1,649	60	1,338
Net business income	20	80	1,273	80	1,479	110	3,480	120	1,560
Net professional income	21	40	668	50	815	60	907	70	1,896
Net commission income	22	10	101	0	0	10	259	10	115
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	40	82	0	0	30	98	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	12,440	488,422	2,680	80,214	14,860	621,506	2,750	94,764
Registered pension plan (RPP) deduction	29	300	1,048	200	656	400	2,344	270	1,382
RRSP/PRPP deduction	30	80	508	80	437	190	1,489	150	916
FHSA deduction	31	20	112	30	146	40	286	30	217
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	920	682	270	121	970	777	320	192
Child care expenses	34	0	0	10	33	20	96	40	111
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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	30	36	20	13	30	63	0	0
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	11,500	2,967	1,970	447	13,550	3,666	1,840	523

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

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	0	0	0	0	60	195	30	115
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	170	27,265	70	3,173	180	17,317	90	2,985
Total deductions before adjustments	46	11,650	32,704	2,110	5,089	13,760	26,255	2,020	6,491
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	12,400	455,885	2,630	75,275	14,800	595,482	2,690	88,810
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	20	930	0	0
Other payments deduction	51	50	158	10	66	30	119	0	0
Non-capital losses of other years	52	10	1	0	0	0	0	0	0
Net capital losses of other years	53	0	0	0	0	40	119	20	87
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	360	20,778	0	0	540	18,803	170	4,209
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	450	21,232	150	3,380	640	20,193	220	5,090
Taxable income assessed	59	12,150	434,766	2,540	72,223	14,430	576,721	2,560	85,257
Basic personal amount	60	10,820	169,523	1,520	23,272	12,750	199,454	1,520	23,182
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	6,860	107,303	110	1,443	9,750	152,214	190	2,740
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	220	3,424	20	346	360	5,693	80	1,197
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	11,410	14,967	1,900	2,062	13,460	18,278	1,790	2,333
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	11,550	5,313	2,010	760	13,570	6,477	1,810	797
PPIP premiums paid	69	20	2	0	0	20	3	20	2
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	10,700	15,299	1,370	1,931	12,580	17,995	1,300	1,830
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	10	99	0	0	0	0	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	20	37	0	0	20	39	30	28



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

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	180	2,197	220	2,309	190	2,618	210	2,349
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	20	80	0	0
Medical expenses	84	40	51	40	42	40	60	40	82
Total tax credits on personal amounts	85	12,000	47,739	2,420	4,833	14,120	60,454	2,360	5,198
Allowable charitable donations and government gifts	86	70	121	50	34	90	342	90	231
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	70	36	50	9	90	97	90	65
Total federal non-refundable tax credits	89	12,010	47,774	2,420	4,842	14,130	60,551	2,370	5,263
Federal dividend tax credit	90	0	0	0	0	40	9	30	1
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	5,930	42,584	1,700	8,670	6,500	63,482	1,800	10,660
Federal foreign tax credit	93	70	736	0	0	90	863	80	610
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	5,910	45,955	1,680	9,486	6,480	68,938	1,780	12,305
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,110	1,219	130	169	930	1,038	70	98
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	3,360	17,311	0	0	4,490	26,644	820	2,301
Total tax payable	106	6,630	63,273	1,730	11,853	7,790	95,588	1,850	14,632

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

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	6,850	0	1,440	0	5,970	0	1,260	0
Number of non-taxable returns	2	7,050	0	1,660	0	6,000	0	1,450	0
Total number of returns	3	13,900	0	3,090	0	11,970	0	2,710	0
Employment income	4	12,590	492,134	1,590	68,522	10,650	463,710	1,320	72,518
Commissions (from employment)	5	40	425	0	0	0	0	0	0
Other employment income	6	170	7,625	120	5,155	170	10,074	100	6,804
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	0	0	0	0	0	0	20	216
Other pensions and superannuation	9	0	0	0	0	0	0	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	240	1,320	90	1,071	150	894	40	292
Taxable amount of dividends from taxable Canadian corporations	12	60	1,439	0	0	50	231	50	156
Interest and other investment income	13	150	476	90	292	140	540	110	470
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	60	132	40	106	80	386	80	183
Taxable capital gains	16	340	7,560	230	5,791	340	7,819	290	8,521
RRSP income	17	60	1,056	70	1,062	90	1,598	70	1,097
Other income	18	150	1,580	100	1,443	140	1,601	120	760
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	60	780	30	543	30	148	0	0
Net business income	20	120	2,922	100	2,384	110	4,258	100	2,855
Net professional income	21	60	2,421	70	1,282	50	3,948	50	2,111
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	30	66	0	0	30	146	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	13,130	520,173	2,140	88,473	11,250	496,475	1,860	97,104
Registered pension plan (RPP) deduction	29	440	3,423	270	1,647	430	4,097	280	2,329
RRSP/PRPP deduction	30	250	1,977	160	919	260	2,388	160	1,234
FHSA deduction	31	30	229	20	131	20	193	10	81
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	670	420	280	216	500	353	240	185
Child care expenses	34	30	134	60	232	30	210	60	294
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	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	70	85	30	51	70	154	50	146
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	11,910	3,306	1,350	420	10,100	2,854	1,120	400

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

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	80	240	40	103	50	339	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	140	11,263	70	2,272	140	17,588	70	5,878
Total deductions before adjustments	46	12,140	21,173	1,550	6,013	10,330	28,241	1,270	10,640
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	13,050	499,390	2,080	82,990	11,160	468,716	1,790	86,761
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	1,670	0	0	20	2,228	10	366
Other payments deduction	51	30	92	0	0	30	174	0	0
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	50	179	20	64	50	374	20	69
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	490	11,114	0	0	460	14,823	120	5,035
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	610	13,193	160	3,912	580	17,863	180	5,561
Taxable income assessed	59	12,690	487,921	1,970	79,259	10,840	451,659	1,690	81,776
Basic personal amount	60	11,310	177,032	1,300	19,847	9,630	150,752	1,070	16,300
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	9,350	146,103	250	3,512	8,180	127,747	220	3,168
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	350	5,560	110	1,758	280	4,365	120	1,907
Family caregiver amount for children under 18 years of age	65	20	97	0	0	0	0	0	0
CPP or QPP contributions through employment	66	11,840	16,335	1,320	1,874	10,040	14,014	1,090	1,735
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	11,880	5,784	1,340	641	10,040	4,956	1,080	568
PPIP premiums paid	69	10	2	0	0	10	4	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	11,130	15,929	1,040	1,471	9,450	13,522	850	1,202
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	10	4	0	0	10	4	0	0
Pension income amount	77	0	0	0	0	0	0	0	0
Disability amount	78	0	0	0	0	10	106	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	10	15	20	13	0	0	0	0

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

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	110	929	110	775	60	685	60	540
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	10	50	0	0
Medical expenses	84	30	130	40	155	40	176	30	197
Total tax credits on personal amounts	85	12,370	55,214	1,820	4,520	10,520	47,482	1,470	3,885
Allowable charitable donations and government gifts	86	150	642	110	260	130	602	90	152
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	150	188	110	74	130	175	90	44
Total federal non-refundable tax credits	89	12,390	55,401	1,830	4,594	10,540	47,657	1,490	3,929
Federal dividend tax credit	90	60	150	0	0	0	0	60	22
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	5,360	45,154	1,380	11,423	4,430	47,894	1,200	13,365
Federal foreign tax credit	93	90	598	0	0	90	1,129	70	462
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	5,350	49,943	1,360	13,114	4,420	51,600	1,190	15,656
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	680	758	20	35	450	478	20	35
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	4,270	17,934	620	2,633	3,900	20,064	500	3,183
Total tax payable	106	6,850	67,893	1,440	15,772	5,970	71,681	1,260	18,867

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

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	4,920	0	1,090	0	3,630	0	900	0
Number of non-taxable returns	2	4,820	0	1,100	0	3,320	0	820	0
Total number of returns	3	9,740	0	2,190	0	6,950	0	1,720	0
Employment income	4	8,540	415,171	1,070	77,860	5,760	365,495	700	64,644
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	130	5,725	60	2,869	130	8,418	70	4,981
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	10	128	20	193	20	267	40	360
Other pensions and superannuation	9	0	0	10	276	30	1,007	20	380
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	60	351	10	55	30	176	0	0
Taxable amount of dividends from taxable Canadian corporations	12	50	748	40	138	50	413	20	426
Interest and other investment income	13	110	452	110	432	110	690	70	672
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	80	306	80	340	50	209	50	385
Taxable capital gains	16	330	18,059	240	8,312	320	20,394	250	16,372
RRSP income	17	60	1,125	60	1,119	50	1,502	70	1,342
Other income	18	120	1,021	80	692	130	4,035	100	1,138
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	148	0	0	0	0	0	0
Net business income	20	100	2,777	80	1,474	80	3,790	60	2,342
Net professional income	21	50	3,997	40	3,974	40	4,899	30	1,369
Net commission income	22	0	0	10	98	0	0	0	0
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	10	69	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	9,090	451,166	1,500	98,318	6,340	412,226	1,200	95,180
Registered pension plan (RPP) deduction	29	380	3,943	270	2,608	360	4,221	190	1,874
RRSP/PRPP deduction	30	220	1,938	170	1,192	190	2,028	110	989
FHSA deduction	31	0	0	0	0	10	109	10	97
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	370	291	240	241	260	274	150	154
Child care expenses	34	10	43	30	124	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	0	0	0	0	20	560	0	0
Carrying charges and interest expenses	38	60	159	40	89	0	0	30	108
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	8,070	2,301	910	361	5,320	1,546	570	237

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

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	40	277	0	0	20	157	20	153
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	130	20,251	70	6,240	120	46,022	50	6,412
Total deductions before adjustments	46	8,280	29,471	1,060	11,003	5,550	55,280	690	10,140
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	9,020	422,127	1,460	87,759	6,280	357,425	1,180	85,224
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	30	3,323	0	0	30	1,643	0	0
Other payments deduction	51	20	78	0	0	0	0	0	0
Non-capital losses of other years	52	20	126	10	28	0	0	10	54
Net capital losses of other years	53	50	252	30	103	50	318	20	166
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	430	15,102	0	0	310	12,257	90	6,447
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	550	18,939	140	5,801	400	14,364	130	7,698
Taxable income assessed	59	8,710	403,843	1,390	82,941	6,040	345,515	1,110	77,629
Basic personal amount	60	7,720	120,816	860	13,286	5,090	79,678	660	10,190
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	6,630	103,696	190	2,855	4,250	66,467	110	1,579
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	160	2,453	70	1,047	90	1,398	30	515
Family caregiver amount for children under 18 years of age	65	20	52	0	0	0	0	0	0
CPP or QPP contributions through employment	66	8,020	11,192	900	1,554	5,290	7,397	560	1,015
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	8,000	3,968	850	482	5,290	2,635	550	326
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	7,540	10,800	680	967	4,920	7,043	450	633
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	0	0	20	28	30	60	20	46
Disability amount	78	0	0	0	0	0	0	10	99
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0

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

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	30	224	30	123	20	44	20	84
Tuition, education, and textbook amounts transferred from a child	82	20	70	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	10	61	0	0	0	0	0	0
Medical expenses	84	30	106	40	148	30	84	40	315
Total tax credits on personal amounts	85	8,420	38,063	1,180	3,100	5,640	24,781	870	2,249
Allowable charitable donations and government gifts	86	160	779	90	157	130	864	70	123
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	160	224	90	44	130	253	70	34
Total federal non-refundable tax credits	89	8,440	38,287	1,190	3,143	5,670	25,034	880	2,283
Federal dividend tax credit	90	50	75	40	18	0	0	30	46
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	3,490	50,069	1,040	15,003	2,510	55,324	870	15,733
Federal foreign tax credit	93	60	393	40	117	70	371	30	205
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	20	534	0	0	20	709	20	417
Net federal tax	98	3,480	55,648	1,030	17,272	2,490	60,622	860	18,527
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	270	291	20	24	130	134	0	0
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	3,400	20,206	480	5,277	2,560	22,498	340	4,819
Total tax payable	106	4,920	75,868	1,090	22,571	3,630	83,133	900	23,374

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

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	2,520	0	790	0	1,900	0	840	0
Number of non-taxable returns	2	2,250	0	870	0	1,910	0	1,110	0
Total number of returns	3	4,770	0	1,660	0	3,820	0	1,940	0
Employment income	4	3,530	448,290	510	58,893	2,060	239,333	280	34,518
Commissions (from employment)	5	10	208	0	0	0	0	0	0
Other employment income	6	130	9,020	60	4,713	140	6,396	70	1,531
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	50	484	100	832	580	3,133	580	3,323
Other pensions and superannuation	9	100	3,336	90	2,164	260	7,215	250	5,200
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	10	86	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	80	541	50	415	40	420	30	323
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	30	67	30	59	20	4	20	97
Taxable capital gains	16	290	30,123	270	16,778	290	18,827	270	16,687
RRSP income	17	60	1,871	80	1,608	120	2,976	120	2,406
Other income	18	110	1,901	120	2,191	180	3,458	150	1,656
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	80	2,683	60	1,924	60	1,635	50	1,549
Net professional income	21	40	4,242	30	2,701	50	5,328	30	1,199
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	20	440	10	152	20	371	10	119
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	4,180	508,898	1,120	93,181	3,190	290,271	1,380	69,447
Registered pension plan (RPP) deduction	29	270	2,952	160	1,204	160	1,429	70	522
RRSP/PRPP deduction	30	160	1,966	100	1,062	100	1,636	70	791
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	10	251	0	0
Annual union, professional, or like dues	33	160	197	120	124	120	144	60	41
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	10	406	0	0	10	486	0	0
Carrying charges and interest expenses	38	50	258	0	0	30	129	0	0
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	3,190	958	380	167	1,790	543	200	79

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

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	20	124	0	0	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	100	23,981	60	3,709	100	19,953	0	0
Total deductions before adjustments	46	3,390	31,148	510	6,693	1,980	24,647	310	7,304
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	4,120	478,152	1,080	86,754	3,140	266,605	1,360	62,294
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	40	17,631	20	1,969	40	14,998	10	1,161
Other payments deduction	51	0	0	0	0	0	0	0	0
Non-capital losses of other years	52	10	112	10	34	0	0	0	0
Net capital losses of other years	53	30	1,042	30	118	40	548	30	245
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	240	13,163	120	3,299	350	7,983	340	3,406
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	330	32,185	180	5,492	440	23,728	380	4,958
Taxable income assessed	59	3,950	446,691	1,000	81,388	2,910	243,252	1,150	57,559
Basic personal amount	60	3,110	48,651	600	9,230	2,260	35,262	960	14,947
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	2,500	38,904	80	1,162	1,430	21,893	70	863
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	40	549	0	0	10	173	0	0
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	3,170	4,481	380	717	1,770	2,476	200	341
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	3,140	1,585	360	221	1,750	863	170	95
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	2,880	4,117	290	394	1,570	2,226	170	224
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	100	188	100	187	260	504	250	497
Disability amount	78	20	168	10	118	30	247	10	99
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0



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

Item	Item code	Age Group: 55 to 59 Males (Number)	Age Group: 55 to 59 Males (Thousands of Dollars)	Age Group: 55 to 59 Females (Number)	Age Group: 55 to 59 Females (Thousands of Dollars)	Age Group: 60 to 64 Males (Number)	Age Group: 60 to 64 Males (Thousands of Dollars)	Age Group: 60 to 64 Females (Number)	Age Group: 60 to 64 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	10	29	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	20	89	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	20	134	10	88	70	546	90	651
Medical expenses	84	20	118	40	437	50	225	60	321
Total tax credits on personal amounts	85	3,550	14,866	780	1,927	2,600	9,674	1,060	2,720
Allowable charitable donations and government gifts	86	0	0	50	114	80	1,063	60	163
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	50	33	80	332	60	48
Total federal non-refundable tax credits	89	3,560	45,297	780	1,960	2,610	10,006	1,070	2,768
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,800	78,856	790	18,306	1,530	54,564	830	11,798
Federal foreign tax credit	93	40	222	0	0	20	910	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	40	2,144	20	327	30	750	20	337
Net federal tax	98	1,800	85,254	780	20,456	1,520	57,453	830	13,918
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	40	49	0	0	0	0	0	0
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	1,710	37,683	270	6,412	1,090	21,514	180	2,876
Total tax payable	106	2,520	122,946	790	26,869	1,900	78,969	840	16,800

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

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	1,420	0	930	0	1,310	0	1,030	0
Number of non-taxable returns	2	2,050	0	1,920	0	2,300	0	2,380	0
Total number of returns	3	3,460	0	2,850	0	3,600	0	3,410	0
Employment income	4	720	148,430	140	15,237	160	21,022	40	10,059
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	110	1,349	40	280	90	328	40	138
Old age security (OAS) pension	7	1,260	7,850	1,320	7,321	2,070	12,356	2,150	11,395
CPP or QPP benefits	8	1,750	11,441	1,720	8,623	2,530	16,738	2,470	12,336
Other pensions and superannuation	9	670	13,035	540	7,857	1,020	18,155	810	11,508
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	20	182	20	69	10	154	20	96
Net partnership income (limited or non-active partners only)	14	10	281	0	0	0	0	0	0
Net rental income	15	0	0	0	0	0	0	0	0
Taxable capital gains	16	270	28,228	230	18,601	220	24,611	210	21,487
RRSP income	17	150	3,412	150	2,849	100	1,544	80	1,312
Other income	18	160	1,959	110	1,613	140	1,802	120	921
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	70	7,679	40	365	40	1,690	0	0
Net professional income	21	30	3,890	20	1,081	30	3,943	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	10	50	10	86	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	0	0
Net federal supplements	27	20	111	0	0	10	52	0	0
Total income assessed	28	2,870	228,190	2,290	64,078	3,020	103,570	2,860	70,465
Registered pension plan (RPP) deduction	29	80	832	40	236	0	0	10	38
RRSP/PRPP deduction	30	80	1,143	50	817	0	0	20	198
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	70	45	40	40	40	10	10	7
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	10	201	0	0	0	0	0	0
Carrying charges and interest expenses	38	0	0	0	0	0	0	0	0
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	530	188	90	38	30	6	0	0

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

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	0	0	0	0	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	0	0	30	1,875	0	0	0	0
Total deductions before adjustments	46	720	8,983	180	3,124	130	2,128	80	642
Social benefits repayment	47	10	28	0	0	20	41	0	0
Net income	48	2,830	220,306	2,270	61,139	3,000	101,509	2,850	69,843
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	30	14,833	0	0	0	0	0	0
Other payments deduction	51	20	112	0	0	10	131	0	0
Non-capital losses of other years	52	0	0	10	144	10	130	0	0
Net capital losses of other years	53	40	324	20	128	0	0	20	226
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	860	11,151	970	8,273	1,190	14,620	1,350	11,212
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	940	26,523	1,010	8,590	1,240	16,656	1,370	11,709
Taxable income assessed	59	2,350	194,427	1,640	52,617	2,370	84,932	2,010	58,228
Basic personal amount	60	2,250	35,247	1,970	30,909	2,680	42,026	2,640	41,453
Age amount	61	2,160	17,996	1,930	16,423	2,620	21,945	2,610	22,361
Spouse or common-law partner amount	62	740	10,304	140	1,491	600	7,291	160	1,546
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	0	0	0	0
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	520	818	90	159	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	510	266	80	44	90	48	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	480	634	90	88	140	130	50	38
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	690	1,353	570	1,089	1,020	1,950	810	1,539
Disability amount	78	20	227	20	217	30	305	0	0
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0



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

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	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	230	1,887	180	1,430	310	2,664	230	1,860
Medical expenses	84	80	359	70	338	150	884	90	495
Total tax credits on personal amounts	85	2,430	10,393	2,030	7,831	2,730	11,610	2,660	10,444
Allowable charitable donations and government gifts	86	90	1,079	60	134	60	720	40	127
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	90	337	60	38	60	225	40	36
Total federal non-refundable tax credits	89	2,440	10,730	2,040	7,869	2,750	11,835	2,670	10,480
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,350	48,165	930	9,894	1,290	15,512	1,030	11,514
Federal foreign tax credit	93	0	0	0	0	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	40	1,892	30	565	30	1,122	30	873
Net federal tax	98	1,350	52,654	930	11,867	1,290	18,773	1,030	13,930
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	10	28	0	0	20	41	0	0
Canada workers benefit (CWB)	101	0	0	0	0	0	0	0	0
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	390	18,897	110	1,527	120	2,387	0	0
Total tax payable	106	1,420	71,582	930	13,408	1,310	21,201	1,030	15,542

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

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	1,200	0	890	0	1,320	0	1,170	0
Number of non-taxable returns	2	2,490	0	2,350	0	3,510	0	3,380	0
Total number of returns	3	3,690	0	3,240	0	4,830	0	4,540	0
Employment income	4	70	14,935	30	2,135	50	2,816	20	242
Commissions (from employment)	5	0	0	0	0	0	0	0	0
Other employment income	6	80	161	30	70	80	109	40	48
Old age security (OAS) pension	7	2,350	14,090	2,190	12,068	3,320	19,950	3,250	18,969
CPP or QPP benefits	8	2,720	17,224	2,400	12,209	3,560	24,136	3,250	20,012
Other pensions and superannuation	9	1,070	19,176	830	11,830	1,310	19,069	1,100	13,506
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	0	0	0	0	0	0	0	0
Taxable amount of dividends from taxable Canadian corporations	12	0	0	0	0	0	0	0	0
Interest and other investment income	13	20	187	10	17	0	0	0	0
Net partnership income (limited or non-active partners only)	14	20	915	0	0	0	0	0	0
Net rental income	15	0	0	0	0	0	0	0	0
Taxable capital gains	16	170	22,697	140	10,042	180	35,603	150	31,787
RRSP income	17	0	0	30	173	70	609	40	204
Other income	18	120	833	90	1,815	140	931	130	668
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	20	905	10	59	0	0	0	0
Net professional income	21	0	0	0	0	10	374	0	0
Net commission income	22	0	0	0	0	0	0	0	0
Net farming income	23	0	0	0	0	10	22	0	0
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	0	0	0	0	0	0	0	0
Social assistance payments	26	0	0	0	0	0	0	10	18
Net federal supplements	27	10	92	10	93	10	74	20	238
Total income assessed	28	3,040	93,151	2,680	50,918	3,970	105,960	3,790	86,106
Registered pension plan (RPP) deduction	29	0	0	0	0	10	31	0	0
RRSP/PRPP deduction	30	0	0	0	0	0	0	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	20	12	0	0	0	0	0	0
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	0	0	0	0	10	620	0	0
Carrying charges and interest expenses	38	0	0	0	0	10	25	0	0
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 (Non-Residents)

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	0	0	0	0	0	0	0	0
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	0	0	30	399	0	0	30	167
Total deductions before adjustments	46	0	0	50	445	0	0	0	0
Social benefits repayment	47	20	45	0	0	0	0	0	0
Net income	48	3,020	84,785	2,670	50,578	3,950	104,548	3,790	85,979
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	104	10	93	20	125	20	256
Non-capital losses of other years	52	0	0	0	0	10	47	0	0
Net capital losses of other years	53	20	180	0	0	0	0	20	64
Capital gains deduction	54	0	0	0	0	0	0	0	0
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	1,400	13,854	1,330	11,033	2,160	20,247	2,090	18,984
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	1,440	14,377	1,350	11,227	2,210	20,615	2,120	19,312
Taxable income assessed	59	2,300	70,546	1,870	39,519	2,890	84,217	2,650	66,965
Basic personal amount	60	2,820	44,314	2,540	39,837	3,740	58,776	3,630	56,998
Age amount	61	2,790	23,453	2,530	21,705	3,710	31,646	3,620	31,193
Spouse or common-law partner amount	62	610	7,140	130	1,226	780	8,516	0	0
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	0	0	0	0	0	0	0	0
Canada employment amount	73	70	52	40	27	70	47	40	21
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	0	0	0	0	0	0	0	0
Pension income amount	77	1,060	2,000	810	1,522	1,290	2,393	1,070	1,977
Disability amount	78	0	0	0	0	0	0	50	503
Disability amount transferred from a dependant	79	0	0	0	0	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0



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

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	370	3,151	190	1,576	570	4,950	210	1,733
Medical expenses	84	160	1,084	90	676	170	1,292	110	865
Total tax credits on personal amounts	85	2,860	12,246	2,550	10,021	3,760	16,234	3,650	14,151
Allowable charitable donations and government gifts	86	60	256	0	0	50	240	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	60	73	0	0	50	69	0	0
Total federal non-refundable tax credits	89	2,860	12,319	2,560	10,101	3,780	16,303	3,660	14,184
Federal dividend tax credit	90	0	0	0	0	0	0	0	0
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	1,200	12,363	890	5,587	1,310	14,946	1,170	12,383
Federal foreign tax credit	93	0	0	0	0	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	20	1,049	20	261	30	1,196	20	628
Net federal tax	98	1,200	15,378	890	6,527	1,310	19,655	1,160	15,746
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	20	45	0	0	0	0	0	0
Canada workers benefit (CWB)	101	0	0	0	0	0	0	0	0
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	60	847	0	0	50	344	0	0
Total tax payable	106	1,200	16,270	890	6,748	1,320	20,023	1,170	15,789

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.