



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

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	306,180	0	301,240	0	607,420	0
Number of non-taxable returns	2	95,890	0	134,140	0	230,030	0
Total number of returns	3	402,070	0	435,380	0	837,450	0
Employment income	4	249,600	15,573,592	250,220	12,175,543	499,820	27,749,135
Commissions (from employment)	5	7,130	347,352	5,780	121,610	12,910	468,962
Other employment income	6	30,290	322,169	21,980	189,454	52,270	511,622
Old age security (OAS) pension	7	105,300	899,881	124,660	1,073,309	229,960	1,973,190
CPP or QPP benefits	8	131,750	1,280,866	155,900	1,283,778	287,650	2,564,644
Other pensions and superannuation	9	82,640	2,548,330	89,570	2,042,778	172,210	4,591,108
Elected split-pension amount	10	14,640	132,918	40,470	589,019	55,100	721,936
Employment insurance and other benefits	11	46,720	481,091	42,880	398,033	89,600	879,124
Taxable amount of dividends from taxable Canadian corporations	12	45,390	1,331,372	45,610	925,005	91,000	2,256,377
Interest and other investment income	13	73,830	273,301	85,920	265,497	159,750	538,798
Net partnership income (limited or non-active partners only)	14	230	5,651	210	424	450	6,075
Net rental income	15	12,170	63,585	11,070	45,179	23,240	108,765
Taxable capital gains	16	29,410	571,435	31,090	448,064	60,510	1,019,499
RRSP income	17	21,550	246,626	21,590	246,674	43,140	493,300
Other income	18	43,540	356,379	48,890	367,656	92,430	724,036
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	3,180	11,571	3,950	16,810	7,130	28,381
Net business income	20	27,350	424,115	21,180	289,571	48,530	713,686
Net professional income	21	4,960	239,576	6,090	231,981	11,050	471,557
Net commission income	22	2,820	55,725	2,860	37,565	5,680	93,290
Net farming income	23	2,430	-1,406	1,090	-413	3,520	-1,819
Net fishing income	24	4,480	199,535	650	17,492	5,130	217,027
Workers' compensation benefits	25	12,790	178,940	7,290	98,744	20,080	277,684
Social assistance payments	26	16,420	140,451	18,220	166,353	34,640	306,804
Net federal supplements	27	39,260	200,169	54,430	311,107	93,690	511,277
Total income assessed	28	390,420	25,885,991	416,530	21,375,945	806,950	47,261,935
Registered pension plan (RPP) deduction	29	73,380	422,792	100,200	512,875	173,580	935,667
RRSP/PRPP deduction	30	71,550	649,056	63,300	457,776	134,850	1,106,832
FHSA deduction	31	8,490	51,392	7,040	41,415	15,540	92,807
Deduction for elected split-pension amount	32	40,460	589,061	14,750	134,040	55,210	723,102
Annual union, professional, or like dues	33	65,590	62,447	91,600	69,213	157,190	131,660
Child care expenses	34	8,580	37,537	21,170	85,955	29,750	123,492
Business investment loss	35	60	1,689	40	729	100	2,418
Moving expenses	36	3,130	13,268	2,310	9,494	5,440	22,762



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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
Support payments made	37	1,660	26,720	100	995	1,760	27,715
Carrying charges and interest expenses	38	17,730	84,036	18,400	78,860	36,130	162,896
Deduction for CPP or QPP contributions on self-employment and other earnings	39	24,780	36,005	19,820	24,126	44,590	60,132
Deduction for CPP or QPP enhanced contributions on employment income	40	228,320	117,736	226,750	100,416	455,070	218,152
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	160	2,178	80	304	240	2,481
Other employment expenses	43	21,280	88,292	17,610	42,231	38,890	130,522
Clergy residence deduction	44	660	9,256	240	3,294	900	12,551
Other deductions	45	15,120	40,556	15,960	59,738	31,070	100,294
Total deductions before adjustments	46	293,830	2,232,184	273,770	1,621,739	567,610	3,853,923
Social benefits repayment	47	13,760	56,259	7,120	30,207	20,880	86,466
Net income	48	389,440	23,614,472	415,430	19,734,291	804,870	43,348,763
Canadian Forces personnel and police deduction	49	1,260	33,046	190	4,311	1,450	37,358
Security options deductions	50	200	11,128	100	2,044	300	13,172
Other payments deduction	51	65,040	519,356	77,410	576,001	142,440	1,095,357
Non-capital losses of other years	52	490	5,241	480	3,054	970	8,295
Net capital losses of other years	53	6,530	18,786	5,840	13,044	12,370	31,830
Capital gains deduction	54	850	150,390	530	89,212	1,370	239,602
Northern residents deductions	55	210	683	100	350	310	1,033
Additional deductions	56	1,830	12,327	2,540	15,306	4,370	27,633
Farming/fishing losses of prior years	57	120	1,336	50	383	170	1,718
Total deductions from net income	58	75,350	753,313	85,820	703,986	161,170	1,457,300
Taxable income assessed	59	379,220	22,862,702	405,190	19,031,681	784,410	41,894,384
Basic personal amount	60	402,070	6,267,641	435,380	6,798,560	837,450	13,066,201
Age amount	61	102,490	784,774	123,470	978,268	225,960	1,763,043
Spouse or common-law partner amount	62	37,310	373,945	14,610	146,981	51,920	520,926
Canada caregiver amount	63	6,610	40,351	5,600	33,438	12,200	73,788
Amount for an eligible dependant	64	4,450	65,725	25,400	382,136	29,850	447,861
Family caregiver amount for children under 18 years of age	65	2,300	6,815	3,480	10,292	5,780	17,107
CPP or QPP contributions through employment	66	232,380	513,744	232,540	451,569	464,920	965,313



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

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	23,920	25,064	18,780	16,852	42,700	41,916
Employment insurance premiums	68	235,420	174,251	234,560	155,172	469,980	329,423
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	5,460	32,748	1,250	7,494	6,710	40,242
Canada employment amount	73	261,840	361,980	258,070	357,452	519,910	719,432
Home accessibility expenses	74	340	2,365	300	1,979	640	4,344
Home buyers' amount	75	2,710	22,295	2,360	18,822	5,080	41,117
Digital news subscription expenses	76	6,710	1,700	5,150	1,212	11,860	2,912
Pension income amount	77	90,020	174,793	110,630	214,290	200,650	389,083
Disability amount	78	28,580	282,575	28,620	282,685	57,200	565,260
Disability amount transferred from a dependant	79	5,330	73,837	7,630	107,180	12,950	181,017
Interest paid on student loans	80	1,510	648	3,020	1,277	4,530	1,925
Tuition, education, and textbook amounts	81	22,470	192,291	29,270	222,353	51,740	414,644
Tuition, education, and textbook amounts transferred from a child	82	6,130	32,107	5,470	27,211	11,600	59,318
Amounts transferred from spouse or common-law partner	83	28,620	202,710	20,090	137,400	48,710	340,110
Medical expenses	84	69,660	202,064	105,980	347,534	175,640	549,598
Total tax credits on personal amounts	85	402,070	1,475,182	435,380	1,605,074	837,450	3,080,256
Allowable charitable donations and government gifts	86	0	0	63,780	115,078	0	0
Eligible cultural and ecological gifts	87	0	0	0	0	150	1,236
Total tax credit on donations and gifts	88	0	0	63,560	33,143	0	0
Total federal non-refundable tax credits	89	402,070	1,518,045	435,380	1,638,217	837,450	3,156,262
Federal dividend tax credit	90	41,260	147,851	40,130	105,516	81,390	253,367
Minimum tax carryover	91	1,350	7,031	1,090	5,331	2,440	12,361
Basic federal tax	92	270,700	2,692,091	257,480	1,785,476	528,180	4,477,567
Federal foreign tax credit	93	17,160	19,571	18,060	9,892	35,220	29,463
Federal political contribution tax credit	94	2,520	562	1,740	346	4,260	907
Investment tax credit	95	570	1,526	110	210	680	1,737
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 (Nova Scotia)

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	390	14,895	270	9,400	660	24,295
Net federal tax	98	280,750	2,686,389	272,190	1,795,432	552,940	4,481,821
CPP contributions on self-employment	99	23,020	60,460	18,390	40,603	41,400	101,064
Social Benefits repayment	100	13,760	56,259	7,120	30,207	20,880	86,466
Canada workers benefit (CWB)	101	42,580	52,982	47,460	64,804	90,040	117,786
Canada Training Credit (CTC)	102	4,990	2,001	8,950	3,767	13,940	5,768
Multigenerational home renovation tax credit (MHRTC)	103	30	114	40	139	60	252
Eligible educator school supply tax credit	104	500	73	2,120	303	2,620	376
Net provincial or territorial tax	105	295,390	2,450,073	287,450	1,735,857	582,840	4,185,931
Total tax payable	106	306,180	5,253,222	301,240	3,602,331	607,420	8,855,554

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

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	3,890	0	2,290	0	17,750	0	13,430	0
Number of non-taxable returns	2	9,190	0	10,300	0	12,150	0	15,090	0
Total number of returns	3	13,080	0	12,590	0	29,900	0	28,520	0
Employment income	4	11,080	136,840	10,740	96,688	26,130	812,532	24,890	623,852
Commissions (from employment)	5	60	215	0	0	690	6,505	680	3,235
Other employment income	6	220	880	250	973	1,170	3,641	1,120	3,945
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	870	3,072	900	3,102	440	1,497	770	2,709
Other pensions and superannuation	9	50	194	70	318	40	175	60	211
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	530	3,263	180	805	4,210	33,045	2,600	18,571
Taxable amount of dividends from taxable Canadian corporations	12	190	1,099	160	1,227	640	3,484	460	1,947
Interest and other investment income	13	690	792	660	602	2,680	1,724	2,940	1,672
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	170	8,527	140	5,491	800	3,632	360	4,327
RRSP income	17	0	0	0	0	0	0	0	0
Other income	18	2,190	13,645	2,230	13,843	3,150	14,102	3,220	17,045
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	390	1,182	510	1,575	980	3,107	1,410	5,455
Net business income	20	190	1,671	170	784	1,910	10,577	900	6,245
Net professional income	21	40	217	0	0	220	1,600	250	1,594
Net commission income	22	20	37	20	43	320	1,536	110	503
Net farming income	23	0	0	0	0	0	0	0	0
Net fishing income	24	110	1,788	0	0	220	7,613	40	757
Workers' compensation benefits	25	40	78	30	35	260	1,214	230	802
Social assistance payments	26	140	533	170	850	1,160	7,894	1,300	9,919
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	12,040	174,245	11,590	126,872	28,070	914,554	26,710	703,231
Registered pension plan (RPP) deduction	29	230	357	150	232	3,090	8,710	4,000	10,415
RRSP/PRPP deduction	30	110	238	0	0	1,970	6,832	1,270	3,415
FHSA deduction	31	50	181	40	163	1,330	6,710	860	4,205
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	610	264	480	93	4,160	2,523	5,390	2,548
Child care expenses	34	0	0	0	0	0	0	180	496
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	40	52	0	0	1,010	1,411	810	917
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	30	31	30	56	200	164	180	149
Deduction for CPP or QPP contributions on self-employment and other earnings	39	190	109	140	25	2,040	1,159	1,070	542
Deduction for CPP or QPP enhanced contributions on employment income	40	5,760	723	5,270	404	24,730	7,183	23,250	5,311

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

Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	70	106	20	17	870	2,941	500	926
Clergy residence deduction	44	0	0	0	0	10	66	0	0
Other deductions	45	50	56	0	0	820	873	0	0
Total deductions before adjustments	46	6,040	2,117	5,470	1,251	25,460	38,638	23,960	29,901
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	12,030	172,155	11,580	125,720	28,040	875,612	26,680	673,564
Canadian Forces personnel and police deduction	49	0	0	0	0	150	3,259	20	359
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	180	612	200	885	1,420	9,108	1,520	10,721
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	20	6,756	20	4,697	0	0	20	2,586
Northern residents deductions	55	0	0	0	0	20	67	10	28
Additional deductions	56	0	0	0	0	0	0	10	81
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	220	7,467	230	5,617	1,710	14,390	1,610	13,818
Taxable income assessed	59	11,940	164,688	11,470	120,103	27,360	861,228	25,890	659,791
Basic personal amount	60	13,080	203,829	12,590	196,558	29,900	464,293	28,520	443,669
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	10	111	0	0	450	5,228	400	4,369
Canada caregiver amount	63	0	0	0	0	0	0	20	81
Amount for an eligible dependant	64	0	0	80	1,201	50	674	910	14,212
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	30	81
CPP or QPP contributions through employment	66	6,240	3,855	5,730	2,218	25,320	35,231	24,020	26,487
CPP or QPP contributions on self-employment and other earnings	67	190	82	140	21	2,000	859	1,040	408
Employment insurance premiums	68	9,990	2,216	9,600	1,566	25,410	12,857	23,980	9,941
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	90	522	20	138	270	1,638	80	480
Canada employment amount	73	11,100	15,422	10,750	14,920	26,180	37,070	24,920	35,186
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	0	0	0	0	230	1,915	130	979
Digital news subscription expenses	76	20	6	20	7	90	27	90	25
Pension income amount	77	50	78	70	106	40	60	60	85
Disability amount	78	560	6,326	350	3,995	990	9,700	840	8,180
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	200	53	320	76

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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	1,160	4,577	970	4,193	8,390	75,648	9,280	77,520
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	80	341	0	0
Medical expenses	84	220	179	380	320	1,120	1,080	2,100	2,213
Total tax credits on personal amounts	85	13,080	35,595	12,590	33,810	29,900	97,012	28,520	93,680
Allowable charitable donations and government gifts	86	100	60	80	37	890	605	780	386
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	100	16	80	9	840	162	760	99
Total federal non-refundable tax credits	89	13,080	35,611	12,590	33,819	29,900	97,175	28,520	93,779
Federal dividend tax credit	90	100	95	90	128	550	352	330	197
Minimum tax carryover	91	20	114	20	66	20	92	10	72
Basic federal tax	92	2,430	5,332	1,050	1,300	13,990	52,123	9,560	27,229
Federal foreign tax credit	93	50	6	30	6	240	69	110	23
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	10	269	0	0	0	0	0	0
Net federal tax	98	2,420	5,327	1,050	1,303	15,740	54,534	11,490	29,739
CPP contributions on self-employment	99	170	182	100	41	1,740	1,943	910	913
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	1,370	1,728	960	1,266	8,360	9,745	7,820	9,884
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	40	5
Net provincial or territorial tax	105	3,830	5,655	2,210	1,688	15,880	54,265	11,600	30,098
Total tax payable	106	3,890	11,184	2,290	3,031	17,750	111,283	13,430	60,757

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

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	27,060	0	23,970	0	28,270	0	27,000	0
Number of non-taxable returns	2	7,100	0	9,290	0	4,960	0	8,190	0
Total number of returns	3	34,160	0	33,260	0	33,230	0	35,180	0
Employment income	4	30,200	1,444,139	28,240	1,196,704	28,670	1,767,759	28,570	1,433,477
Commissions (from employment)	5	900	17,022	900	11,557	880	28,386	790	14,269
Other employment income	6	1,670	6,651	1,540	7,292	2,040	12,971	1,590	10,793
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	60	317	120	555	90	903	180	1,780
Other pensions and superannuation	9	20	75	30	50	60	1,080	50	397
Elected split-pension amount	10	0	0	0	0	10	50	60	528
Employment insurance and other benefits	11	5,280	46,291	5,420	52,535	5,790	51,866	7,660	87,492
Taxable amount of dividends from taxable Canadian corporations	12	1,410	14,632	870	5,903	1,910	32,282	1,310	17,518
Interest and other investment income	13	3,780	3,255	3,850	2,855	3,820	4,311	4,170	3,553
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	440	1,169	350	1,023	950	2,909	790	2,052
Taxable capital gains	16	1,250	6,325	650	6,233	1,350	11,722	860	8,877
RRSP income	17	690	2,879	460	1,353	1,610	6,814	1,240	4,826
Other income	18	1,880	7,224	1,500	6,326	1,770	7,232	1,660	8,458
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	580	1,877	710	3,044	400	1,835	460	2,277
Net business income	20	3,210	24,780	1,600	18,275	2,960	41,600	2,220	35,502
Net professional income	21	420	7,084	520	9,626	570	30,687	870	37,150
Net commission income	22	500	3,110	240	2,177	310	4,300	310	3,157
Net farming income	23	40	-66	30	53	90	67	70	46
Net fishing income	24	300	10,338	30	584	330	14,255	60	1,941
Workers' compensation benefits	25	410	2,665	380	2,366	500	4,133	390	3,351
Social assistance payments	26	1,470	11,266	1,800	16,798	1,620	12,948	2,020	20,364
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	32,710	1,611,152	31,010	1,345,549	31,950	2,038,319	32,410	1,698,146
Registered pension plan (RPP) deduction	29	7,120	28,660	9,850	37,639	8,570	44,038	12,320	55,854
RRSP/PRPP deduction	30	5,340	27,621	4,640	17,802	7,630	50,651	6,940	33,501
FHSA deduction	31	2,750	16,501	2,310	13,447	1,990	12,822	1,860	11,336
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	6,470	5,217	9,860	6,904	7,250	7,241	11,300	8,850
Child care expenses	34	230	888	1,570	5,006	1,220	5,223	4,930	19,890
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	980	1,872	550	938	400	1,673	290	1,308
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	350	469	290	339	430	912	340	598
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,300	2,440	1,790	1,616	2,910	3,713	2,490	3,235
Deduction for CPP or QPP enhanced contributions on employment income	40	29,220	12,985	27,000	10,770	27,950	14,990	27,280	12,536

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

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	2,240	7,935	1,830	3,863	2,810	9,034	2,500	4,858
Clergy residence deduction	44	30	325	0	0	60	563	10	159
Other deductions	45	1,770	2,409	1,900	2,028	1,840	2,483	2,010	2,438
Total deductions before adjustments	46	30,500	107,375	28,330	100,431	29,720	153,554	29,430	154,631
Social benefits repayment	47	390	1,028	0	0	570	1,559	50	95
Net income	48	32,640	1,503,445	30,920	1,245,530	31,860	1,884,344	32,270	1,544,394
Canadian Forces personnel and police deduction	49	270	6,323	50	1,128	270	6,686	30	913
Security options deductions	50	10	47	0	0	0	0	0	0
Other payments deduction	51	1,870	13,931	2,150	19,164	2,110	17,081	2,380	23,715
Non-capital losses of other years	52	0	0	0	0	20	182	30	142
Net capital losses of other years	53	250	154	120	118	330	367	160	145
Capital gains deduction	54	0	0	20	3,265	20	3,390	20	4,980
Northern residents deductions	55	30	72	0	0	0	0	20	65
Additional deductions	56	0	0	0	0	0	0	20	52
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,470	24,058	2,370	23,810	2,790	28,484	2,670	30,339
Taxable income assessed	59	31,760	1,479,433	29,870	1,221,758	30,830	1,855,904	31,100	1,514,101
Basic personal amount	60	34,160	531,121	33,260	515,976	33,230	515,855	35,180	546,410
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	1,980	22,934	1,190	12,995	3,780	44,785	1,620	17,637
Canada caregiver amount	63	0	0	0	0	100	538	70	392
Amount for an eligible dependant	64	180	2,700	2,510	39,177	520	7,983	4,200	65,431
Family caregiver amount for children under 18 years of age	65	40	115	190	547	200	580	540	1,645
CPP or QPP contributions through employment	66	29,680	59,313	27,660	50,140	28,280	65,451	27,910	56,488
CPP or QPP contributions on self-employment and other earnings	67	3,200	1,771	1,730	1,149	2,810	2,595	2,350	2,250
Employment insurance premiums	68	29,550	20,594	27,470	17,565	27,930	22,047	27,670	19,250
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	360	2,160	100	612	520	3,138	150	912
Canada employment amount	73	30,260	43,036	28,360	40,118	28,810	40,972	28,710	40,627
Home accessibility expenses	74	0	0	0	0	0	0	10	73
Home buyers' amount	75	700	5,759	570	4,347	660	5,309	650	5,148
Digital news subscription expenses	76	190	55	170	45	320	85	270	63
Pension income amount	77	20	26	40	44	70	119	100	176
Disability amount	78	1,070	10,552	1,010	9,962	1,100	10,811	1,140	11,247
Disability amount transferred from a dependant	79	0	0	270	4,263	280	4,544	730	12,325
Interest paid on student loans	80	410	151	770	308	410	180	850	378

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

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	6,470	66,332	7,650	72,224	2,710	23,974	4,000	29,822
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	210	979	680	3,074	240	1,139
Medical expenses	84	2,030	2,350	3,980	4,834	2,980	4,425	5,950	9,445
Total tax credits on personal amounts	85	34,160	115,769	33,260	116,328	33,230	113,481	35,180	123,144
Allowable charitable donations and government gifts	86	1,800	1,365	2,000	1,220	2,570	2,600	2,910	2,194
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	1,760	365	1,970	320	2,540	713	2,890	583
Total federal non-refundable tax credits	89	34,160	116,134	33,260	116,648	33,230	114,194	35,180	123,727
Federal dividend tax credit	90	1,360	1,430	830	619	1,870	3,196	1,270	1,808
Minimum tax carryover	91	20	93	30	198	40	264	40	261
Basic federal tax	92	23,460	133,100	19,740	95,813	25,660	216,079	23,000	146,873
Federal foreign tax credit	93	540	242	340	143	710	589	450	204
Federal political contribution tax credit	94	40	8	0	0	80	14	50	7
Investment tax credit	95	0	0	0	0	20	32	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	0	0	0	0	0	0	10	240
Net federal tax	98	25,260	135,260	22,010	98,599	27,030	217,322	25,220	149,607
CPP contributions on self-employment	99	2,890	4,096	1,620	2,715	2,660	6,220	2,280	5,427
Social Benefits repayment	100	390	1,028	0	0	570	1,559	50	95
Canada workers benefit (CWB)	101	7,930	9,442	7,470	10,010	5,510	7,007	6,150	9,230
Canada Training Credit (CTC)	102	1,720	533	2,500	807	1,290	551	2,170	929
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	30	4	240	34	60	7	290	38
Net provincial or territorial tax	105	25,240	131,606	21,970	97,493	26,940	200,630	24,950	141,955
Total tax payable	106	27,060	271,990	23,970	198,883	28,270	425,737	27,000	297,141

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

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	27,610	0	26,730	0	25,360	0	25,640	0
Number of non-taxable returns	2	4,300	0	7,140	0	4,050	0	5,990	0
Total number of returns	3	31,910	0	33,860	0	29,410	0	31,630	0
Employment income	4	26,770	1,940,342	27,110	1,527,085	24,030	1,880,659	25,430	1,590,163
Commissions (from employment)	5	840	35,891	650	13,617	750	40,740	650	15,799
Other employment income	6	2,210	23,847	1,610	14,024	2,120	37,250	1,750	19,709
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	210	2,553	350	3,510	390	5,015	700	7,565
Other pensions and superannuation	9	170	3,086	90	1,375	380	9,601	170	3,024
Elected split-pension amount	10	20	133	140	1,360	50	281	290	3,088
Employment insurance and other benefits	11	5,040	47,422	5,930	63,200	3,950	41,409	3,960	34,280
Taxable amount of dividends from taxable Canadian corporations	12	2,390	72,153	1,760	46,566	2,480	90,544	2,020	60,112
Interest and other investment income	13	4,040	6,161	4,410	5,475	3,880	7,826	4,260	7,912
Net partnership income (limited or non-active partners only)	14	10	-7	10	2	0	0	10	13
Net rental income	15	1,250	3,929	1,110	3,049	1,310	3,455	1,230	2,777
Taxable capital gains	16	1,420	26,641	930	11,071	1,470	30,217	1,110	15,157
RRSP income	17	2,430	11,010	1,900	6,651	2,480	12,733	2,230	10,752
Other income	18	1,720	9,401	1,750	10,240	1,730	11,641	1,750	10,205
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	260	1,379	320	2,082	190	857	230	984
Net business income	20	2,770	47,867	2,490	42,820	2,530	49,030	2,440	40,398
Net professional income	21	640	38,517	890	48,143	550	31,091	720	35,138
Net commission income	22	290	4,977	340	4,357	270	6,108	400	4,553
Net farming income	23	120	-254	80	-81	160	-384	90	-96
Net fishing income	24	320	13,228	60	1,393	360	17,030	60	1,475
Workers' compensation benefits	25	570	7,487	450	5,017	660	10,028	510	6,968
Social assistance payments	26	1,650	14,781	1,910	19,656	1,520	15,514	1,710	18,172
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	30,720	2,310,717	31,280	1,831,259	28,270	2,301,165	29,580	1,890,289
Registered pension plan (RPP) deduction	29	9,370	55,418	13,050	68,421	9,160	61,215	13,100	77,586
RRSP/PRPP deduction	30	8,450	64,839	7,690	41,386	8,390	69,672	7,970	47,345
FHSA deduction	31	1,230	7,993	1,090	6,714	640	3,979	530	3,270
Deduction for elected split-pension amount	32	80	563	0	0	200	2,154	40	216
Annual union, professional, or like dues	33	7,370	7,939	11,310	9,454	6,850	7,462	11,000	9,265
Child care expenses	34	2,410	11,880	6,450	29,932	2,380	10,672	4,880	20,350
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	240	1,988	180	1,267	170	1,428	120	1,218
Support payments made	37	100	322	0	0	110	806	20	116
Carrying charges and interest expenses	38	580	1,904	440	967	650	2,851	570	2,196
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,770	4,132	2,650	3,787	2,470	4,198	2,470	3,315
Deduction for CPP or QPP enhanced contributions on employment income	40	26,210	15,302	26,040	12,994	23,520	14,242	24,510	13,084

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

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	3,080	10,649	2,510	5,411	2,740	9,754	2,430	5,566
Clergy residence deduction	44	80	828	20	228	80	963	20	333
Other deductions	45	1,640	2,365	1,720	2,417	1,310	2,103	1,400	2,199
Total deductions before adjustments	46	28,300	186,212	28,440	183,217	25,700	191,679	26,710	186,335
Social benefits repayment	47	540	1,578	40	82	530	1,596	50	88
Net income	48	30,620	2,124,272	31,120	1,648,910	28,130	2,109,287	29,410	1,705,312
Canadian Forces personnel and police deduction	49	230	6,451	40	735	170	4,868	20	522
Security options deductions	50	20	371	10	32	20	1,888	10	154
Other payments deduction	51	2,210	22,271	2,340	24,673	2,160	25,542	2,190	25,140
Non-capital losses of other years	52	40	198	50	262	50	305	40	248
Net capital losses of other years	53	390	699	170	580	340	591	190	265
Capital gains deduction	54	40	6,979	20	3,907	50	9,711	20	4,487
Northern residents deductions	55	20	83	0	0	20	57	0	0
Additional deductions	56	20	338	30	771	30	795	10	994
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	2,950	37,531	2,670	31,079	2,840	43,949	2,490	31,860
Taxable income assessed	59	29,540	2,086,789	30,040	1,617,932	27,040	2,065,475	28,360	1,673,524
Basic personal amount	60	31,910	494,260	33,860	525,990	29,410	456,352	31,630	492,409
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,590	54,573	1,770	19,680	4,010	47,715	1,680	19,206
Canada caregiver amount	63	140	784	140	885	230	1,439	280	1,877
Amount for an eligible dependant	64	800	12,283	4,980	76,778	930	14,063	5,080	76,972
Family caregiver amount for children under 18 years of age	65	430	1,257	800	2,445	560	1,718	880	2,606
CPP or QPP contributions through employment	66	26,440	65,416	26,550	57,467	23,740	60,271	24,880	57,107
CPP or QPP contributions on self-employment and other earnings	67	2,650	2,864	2,510	2,632	2,360	2,900	2,300	2,306
Employment insurance premiums	68	25,800	21,522	26,070	19,268	23,020	19,663	24,280	18,991
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	520	3,114	150	888	460	2,748	130	786
Canada employment amount	73	27,050	38,522	27,330	38,669	24,440	34,811	25,700	36,371
Home accessibility expenses	74	0	0	10	92	10	58	0	0
Home buyers' amount	75	490	4,001	420	3,364	290	2,428	250	2,073
Digital news subscription expenses	76	390	94	310	71	380	87	310	74
Pension income amount	77	190	365	230	429	420	821	450	868
Disability amount	78	1,100	10,801	1,160	11,428	1,170	11,474	1,290	12,697
Disability amount transferred from a dependant	79	570	9,446	1,160	19,451	830	14,118	1,350	21,859
Interest paid on student loans	80	250	137	500	214	120	74	280	123

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

Item	Item code	Age Group: 35 to 39 Males (Number)	Age Group: 35 to 39 Males (Thousands of Dollars)	Age Group: 35 to 39 Females (Number)	Age Group: 35 to 39 Females (Thousands of Dollars)	Age Group: 40 to 44 Males (Number)	Age Group: 40 to 44 Males (Thousands of Dollars)	Age Group: 40 to 44 Females (Number)	Age Group: 40 to 44 Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	1,480	10,230	2,600	15,859	910	5,219	1,990	10,657
Tuition, education, and textbook amounts transferred from a child	82	20	86	60	231	250	1,034	380	1,645
Amounts transferred from spouse or common-law partner	83	640	2,979	270	1,565	590	3,078	270	1,895
Medical expenses	84	3,650	6,535	7,000	12,672	3,880	7,446	7,410	15,022
Total tax credits on personal amounts	85	31,910	110,906	33,860	121,522	29,410	103,129	31,630	116,352
Allowable charitable donations and government gifts	86	3,470	3,974	3,610	3,298	3,800	5,437	4,190	3,886
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,440	1,091	3,570	891	3,780	1,521	4,170	1,048
Total federal non-refundable tax credits	89	31,910	111,997	33,860	122,413	29,410	104,649	31,630	117,400
Federal dividend tax credit	90	2,370	7,213	1,700	4,636	2,430	8,952	1,920	5,994
Minimum tax carryover	91	50	267	40	170	60	250	60	350
Basic federal tax	92	25,450	267,065	22,920	169,021	23,500	277,470	22,220	186,128
Federal foreign tax credit	93	790	1,029	510	247	840	1,213	590	226
Federal political contribution tax credit	94	100	19	70	8	130	26	70	9
Investment tax credit	95	20	55	0	0	40	132	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	20	1,027	0	0	30	1,131	10	470
Net federal tax	98	26,460	267,470	24,980	171,589	24,340	277,383	24,040	188,415
CPP contributions on self-employment	99	2,580	6,919	2,460	6,363	2,320	7,045	2,330	5,576
Social Benefits repayment	100	540	1,578	40	82	530	1,596	50	88
Canada workers benefit (CWB)	101	4,130	5,570	5,340	8,463	3,370	4,586	4,650	7,297
Canada Training Credit (CTC)	102	760	331	1,460	659	520	246	1,170	565
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	70	10	340	48	80	12	410	59
Net provincial or territorial tax	105	26,470	240,579	24,850	161,129	24,450	246,449	24,000	174,994
Total tax payable	106	27,610	516,559	26,730	339,230	25,360	532,481	25,640	369,115

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

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	23,160	0	24,340	0	23,850	0	25,030	0
Number of non-taxable returns	2	3,620	0	5,020	0	3,870	0	5,330	0
Total number of returns	3	26,780	0	29,350	0	27,710	0	30,360	0
Employment income	4	21,350	1,781,663	23,540	1,510,465	21,280	1,820,474	23,360	1,514,651
Commissions (from employment)	5	640	39,673	560	16,164	730	55,150	510	18,904
Other employment income	6	2,240	42,588	1,620	23,123	2,500	50,094	1,960	30,412
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	770	9,580	1,280	13,868	1,310	16,522	2,250	24,891
Other pensions and superannuation	9	550	16,008	270	5,243	980	34,711	540	12,477
Elected split-pension amount	10	70	526	550	7,468	220	1,758	1,300	18,899
Employment insurance and other benefits	11	3,440	38,618	3,400	27,275	3,710	43,423	3,460	28,227
Taxable amount of dividends from taxable Canadian corporations	12	2,650	121,480	2,370	71,309	3,180	128,889	3,080	99,344
Interest and other investment income	13	3,550	8,904	4,090	8,928	3,990	14,603	4,780	14,808
Net partnership income (limited or non-active partners only)	14	0	0	0	0	10	23	0	0
Net rental income	15	1,180	3,893	1,110	4,102	1,210	5,642	1,210	4,854
Taxable capital gains	16	1,390	26,486	1,270	20,550	1,670	49,138	1,780	30,980
RRSP income	17	2,000	16,564	1,900	13,725	1,750	21,677	1,850	20,065
Other income	18	1,630	14,184	1,870	11,617	2,140	18,488	2,440	17,320
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	130	473	150	605	100	255	80	312
Net business income	20	2,190	45,716	2,110	33,101	2,110	46,696	2,070	32,142
Net professional income	21	440	27,656	590	27,354	390	24,576	530	26,237
Net commission income	22	210	4,465	340	4,842	170	6,913	310	4,293
Net farming income	23	160	980	90	-213	170	-357	90	-246
Net fishing income	24	390	17,262	60	1,999	530	26,930	90	2,814
Workers' compensation benefits	25	820	13,815	670	9,490	1,150	21,825	930	14,071
Social assistance payments	26	1,460	14,209	1,640	17,145	1,570	15,488	1,590	15,930
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	25,810	2,247,533	27,790	1,829,899	26,750	2,403,044	28,650	1,937,829
Registered pension plan (RPP) deduction	29	8,660	59,732	12,670	76,875	8,970	62,138	12,670	77,836
RRSP/PRPP deduction	30	8,080	73,125	7,750	48,394	8,430	79,199	8,070	60,246
FHSA deduction	31	270	1,685	200	1,193	110	721	80	554
Deduction for elected split-pension amount	32	310	3,858	60	390	590	8,966	120	1,075
Annual union, professional, or like dues	33	6,630	7,468	10,270	8,575	6,700	7,541	10,070	8,546
Child care expenses	34	1,410	5,625	2,310	7,649	640	2,390	690	2,123
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	100	1,584	100	882	60	1,100	80	1,481
Support payments made	37	140	1,495	20	140	240	3,487	20	144
Carrying charges and interest expenses	38	730	3,698	650	2,418	1,010	6,184	1,000	4,938
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,140	3,858	2,020	2,822	2,160	4,315	1,990	2,623
Deduction for CPP or QPP enhanced contributions on employment income	40	20,820	12,966	22,710	12,381	20,800	13,033	22,490	12,176

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

Item	Item code	Age Group: 45 to 49 Males (Number)	Age Group: 45 to 49 Males (Thousands of Dollars)	Age Group: 45 to 49 Females (Number)	Age Group: 45 to 49 Females (Thousands of Dollars)	Age Group: 50 to 54 Males (Number)	Age Group: 50 to 54 Males (Thousands of Dollars)	Age Group: 50 to 54 Females (Number)	Age Group: 50 to 54 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	2,260	9,213	2,160	5,282	2,150	10,461	2,040	5,620
Clergy residence deduction	44	80	1,506	20	288	70	1,086	30	548
Other deductions	45	1,030	1,701	1,280	1,980	1,120	2,387	1,250	2,490
Total deductions before adjustments	46	23,040	187,848	24,760	169,379	23,390	203,290	24,820	180,598
Social benefits repayment	47	560	1,713	60	158	630	2,144	70	177
Net income	48	25,700	2,059,629	27,650	1,662,245	26,640	2,200,292	28,520	1,758,637
Canadian Forces personnel and police deduction	49	90	3,142	10	304	50	1,557	0	0
Security options deductions	50	0	0	0	0	30	1,235	0	0
Other payments deduction	51	2,260	28,024	2,290	26,635	2,690	37,314	2,490	30,001
Non-capital losses of other years	52	50	447	60	455	60	481	70	439
Net capital losses of other years	53	290	676	250	629	390	1,029	330	776
Capital gains deduction	54	30	5,905	20	4,741	60	11,284	50	10,495
Northern residents deductions	55	20	53	0	0	0	0	0	0
Additional deductions	56	20	993	0	0	20	505	0	0
Farming/fishing losses of prior years	57	10	69	0	0	10	121	0	0
Total deductions from net income	58	2,780	42,055	2,660	33,896	3,290	53,713	2,970	43,802
Taxable income assessed	59	24,610	2,017,703	26,590	1,628,417	25,360	2,146,681	27,420	1,714,969
Basic personal amount	60	26,780	416,550	29,350	458,166	27,710	432,213	30,360	474,671
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,100	35,838	1,450	16,642	3,050	34,830	1,420	15,121
Canada caregiver amount	63	430	2,810	540	3,656	710	4,720	710	4,839
Amount for an eligible dependant	64	890	12,973	3,910	57,648	540	7,773	2,080	29,231
Family caregiver amount for children under 18 years of age	65	540	1,543	600	1,700	320	939	290	835
CPP or QPP contributions through employment	66	21,030	54,656	23,020	54,056	21,000	54,960	22,810	53,195
CPP or QPP contributions on self-employment and other earnings	67	2,060	2,671	1,850	1,955	2,080	2,962	1,870	1,820
Employment insurance premiums	68	20,220	17,640	22,390	17,914	20,110	17,687	22,090	17,598
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	480	2,898	120	744	560	3,366	120	720
Canada employment amount	73	21,870	31,128	23,880	33,869	21,950	31,221	23,840	33,784
Home accessibility expenses	74	20	129	10	76	10	61	10	60
Home buyers' amount	75	160	1,335	140	1,124	80	638	70	584
Digital news subscription expenses	76	330	85	330	73	360	94	350	86
Pension income amount	77	610	1,198	790	1,547	1,170	2,293	1,740	3,395
Disability amount	78	1,320	12,990	1,470	14,482	1,720	16,988	1,990	19,669
Disability amount transferred from a dependant	79	860	13,295	1,190	17,186	760	10,472	900	11,555
Interest paid on student loans	80	60	24	140	63	30	11	80	36

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

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	580	2,998	1,380	6,705	360	1,664	790	3,223
Tuition, education, and textbook amounts transferred from a child	82	1,050	5,233	1,290	6,216	2,040	11,170	2,000	10,302
Amounts transferred from spouse or common-law partner	83	470	2,869	370	2,775	610	4,325	620	5,161
Medical expenses	84	4,200	8,843	7,480	15,683	4,610	10,118	8,080	16,901
Total tax credits on personal amounts	85	26,780	94,159	29,350	106,847	27,710	97,278	30,360	105,418
Allowable charitable donations and government gifts	86	3,810	6,259	4,130	4,523	4,170	8,975	4,690	5,356
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	3,800	1,774	4,110	1,244	4,150	2,657	4,680	1,474
Total federal non-refundable tax credits	89	26,780	95,933	29,350	108,091	27,710	99,935	30,360	106,893
Federal dividend tax credit	90	2,600	12,493	2,250	7,135	3,040	13,512	2,900	10,380
Minimum tax carryover	91	60	289	70	263	120	646	100	500
Basic federal tax	92	21,570	283,953	21,680	183,426	22,220	310,747	22,530	202,161
Federal foreign tax credit	93	860	2,588	660	343	1,010	2,188	970	567
Federal political contribution tax credit	94	130	27	70	13	170	39	110	23
Investment tax credit	95	40	135	10	12	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	589	10	577	30	1,781	20	1,045
Net federal tax	98	22,310	282,663	23,030	185,095	22,940	309,511	23,560	203,158
CPP contributions on self-employment	99	2,040	6,484	1,900	4,749	2,090	7,239	1,880	4,414
Social Benefits repayment	100	560	1,713	60	158	630	2,144	70	177
Canada workers benefit (CWB)	101	2,730	3,728	4,010	5,772	2,520	3,316	3,450	4,538
Canada Training Credit (CTC)	102	340	150	820	389	180	92	510	259
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	90	13	320	48	80	13	260	39
Net provincial or territorial tax	105	22,380	247,524	23,190	172,470	23,120	267,273	24,070	185,895
Total tax payable	106	23,160	538,391	24,340	362,495	23,850	586,168	25,030	393,650

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

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	24,850	0	26,120	0	29,460	0	30,230	0
Number of non-taxable returns	2	4,740	0	6,390	0	6,700	0	9,010	0
Total number of returns	3	29,580	0	32,510	0	36,160	0	39,250	0
Employment income	4	20,700	1,692,580	22,440	1,299,439	20,300	1,394,863	20,300	910,061
Commissions (from employment)	5	660	44,471	430	14,101	570	53,309	310	9,698
Other employment income	6	3,100	57,424	2,500	37,903	4,290	67,807	3,270	34,019
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,510	31,245	3,990	42,835	19,490	169,071	22,780	169,009
Other pensions and superannuation	9	2,990	121,303	3,020	94,263	8,120	326,301	9,140	276,999
Elected split-pension amount	10	820	7,822	3,070	49,729	2,390	22,700	6,540	106,144
Employment insurance and other benefits	11	4,230	50,592	3,690	30,314	5,060	58,764	3,900	32,295
Taxable amount of dividends from taxable Canadian corporations	12	3,830	158,065	3,920	87,141	5,290	169,989	5,420	108,417
Interest and other investment income	13	5,040	19,256	6,170	18,579	7,620	36,211	9,180	34,576
Net partnership income (limited or non-active partners only)	14	0	0	10	-10	30	631	30	11
Net rental income	15	1,270	7,814	1,220	5,760	1,420	10,854	1,310	6,814
Taxable capital gains	16	2,190	50,307	2,470	42,568	3,280	68,776	3,840	57,242
RRSP income	17	1,920	33,231	2,340	35,567	2,920	55,940	3,490	63,797
Other income	18	3,440	38,988	4,020	41,607	6,460	87,451	7,460	86,464
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	292	40	197	50	198	30	175
Net business income	20	2,260	52,816	2,080	29,662	2,530	46,943	2,180	28,506
Net professional income	21	360	19,865	480	15,718	410	22,478	490	15,821
Net commission income	22	170	8,318	280	4,807	160	6,319	220	4,517
Net farming income	23	220	-233	110	104	330	1,440	130	160
Net fishing income	24	600	30,066	90	2,527	570	28,509	80	2,216
Workers' compensation benefits	25	1,650	32,886	1,040	17,073	2,250	45,316	1,300	22,275
Social assistance payments	26	1,880	18,605	1,870	18,211	2,260	20,934	2,230	20,306
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	28,630	2,476,279	30,710	1,895,361	35,510	2,698,748	38,220	2,014,422
Registered pension plan (RPP) deduction	29	8,080	51,969	11,040	60,648	6,640	35,259	8,030	35,349
RRSP/PRPP deduction	30	8,540	95,398	7,720	68,242	8,380	99,931	6,860	72,366
FHSA deduction	31	60	443	40	233	30	187	30	165
Deduction for elected split-pension amount	32	1,770	29,502	930	8,859	4,420	74,181	2,640	23,109
Annual union, professional, or like dues	33	6,590	7,115	9,060	7,198	6,430	5,908	7,520	5,086
Child care expenses	34	210	624	120	386	50	161	30	98
Business investment loss	35	0	0	10	210	10	904	0	0
Moving expenses	36	60	1,173	60	872	40	610	50	435
Support payments made	37	270	6,202	10	357	260	5,688	10	105
Carrying charges and interest expenses	38	1,490	9,235	1,450	7,087	2,190	12,035	2,370	10,889
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,420	4,656	2,000	2,561	2,640	4,743	2,100	2,523
Deduction for CPP or QPP enhanced contributions on employment income	40	19,940	12,023	21,160	10,536	19,090	10,135	18,430	7,544

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

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	2,030	10,960	1,820	5,211	1,710	10,463	1,170	3,919
Clergy residence deduction	44	70	1,006	30	482	70	1,184	40	654
Other deductions	45	1,090	2,281	1,190	2,309	1,500	3,426	1,490	5,419
Total deductions before adjustments	46	23,630	233,480	24,420	175,248	25,760	265,157	24,300	167,701
Social benefits repayment	47	680	2,141	80	190	770	2,348	110	265
Net income	48	28,520	2,242,044	30,600	1,721,109	35,380	2,433,569	38,120	1,847,296
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	30	2,652	0	0	30	1,256	0	0
Other payments deduction	51	3,490	51,491	2,880	35,284	4,980	69,931	6,150	61,162
Non-capital losses of other years	52	60	582	70	548	70	1,073	70	387
Net capital losses of other years	53	520	1,931	440	917	670	2,461	750	1,758
Capital gains deduction	54	100	21,172	70	12,438	130	22,419	90	17,148
Northern residents deductions	55	0	0	0	0	20	71	0	0
Additional deductions	56	30	1,252	20	185	60	580	90	672
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	4,230	80,022	3,490	49,730	5,930	98,194	7,120	81,316
Taxable income assessed	59	27,000	2,162,272	29,370	1,671,540	34,070	2,335,569	36,790	1,766,191
Basic personal amount	60	29,580	462,017	32,510	509,052	36,160	565,663	39,250	615,017
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,360	36,960	1,570	15,093	4,310	42,534	1,480	12,410
Canada caregiver amount	63	890	5,659	840	5,071	1,140	6,983	1,000	5,669
Amount for an eligible dependant	64	270	3,578	810	11,019	130	1,739	330	4,370
Family caregiver amount for children under 18 years of age	65	110	326	80	233	70	220	30	86
CPP or QPP contributions through employment	66	20,190	51,247	21,600	46,858	19,510	44,328	19,050	34,771
CPP or QPP contributions on self-employment and other earnings	67	2,310	3,214	1,910	1,788	2,560	3,286	2,010	1,765
Employment insurance premiums	68	19,280	16,455	20,860	15,559	18,470	14,292	18,140	11,644
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	540	3,222	120	744	550	3,294	110	666
Canada employment amount	73	21,730	30,693	23,260	32,587	22,310	30,709	21,880	29,565
Home accessibility expenses	74	30	255	0	0	20	171	40	251
Home buyers' amount	75	50	437	50	460	30	250	40	402
Digital news subscription expenses	76	450	124	410	90	690	179	560	130
Pension income amount	77	3,690	7,239	5,500	10,821	9,940	19,528	13,280	26,165
Disability amount	78	2,370	23,354	2,690	26,498	3,660	36,032	3,680	36,315
Disability amount transferred from a dependant	79	580	6,728	600	6,459	550	6,121	510	5,129
Interest paid on student loans	80	0	0	0	0	0	0	20	33

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

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	200	1,058	340	1,296	130	375	190	626
Tuition, education, and textbook amounts transferred from a child	82	1,630	8,866	1,180	6,121	810	4,141	430	2,110
Amounts transferred from spouse or common-law partner	83	1,060	7,693	1,290	10,023	2,420	17,108	3,260	24,487
Medical expenses	84	5,660	13,061	9,170	19,936	7,960	19,590	12,100	29,659
Total tax credits on personal amounts	85	29,580	102,329	32,510	107,968	36,160	122,482	39,250	126,191
Allowable charitable donations and government gifts	86	0	0	5,280	8,674	6,410	14,869	6,830	9,899
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	5,270	2,524	6,390	4,363	6,800	2,765
Total federal non-refundable tax credits	89	29,580	104,651	32,510	110,492	36,160	126,845	39,250	128,956
Federal dividend tax credit	90	3,630	16,698	3,590	9,242	4,910	18,207	4,900	12,029
Minimum tax carryover	91	180	1,094	140	682	260	1,414	210	969
Basic federal tax	92	22,950	306,241	23,380	188,134	26,910	310,018	26,680	179,257
Federal foreign tax credit	93	1,300	2,038	1,370	1,109	2,020	2,157	2,200	1,115
Federal political contribution tax credit	94	200	44	140	31	280	64	180	31
Investment tax credit	95	100	247	10	30	100	359	20	37
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	50	1,320	30	1,647	50	2,086	40	1,243
Net federal tax	98	23,670	305,148	24,300	188,406	27,650	309,184	27,430	179,276
CPP contributions on self-employment	99	2,310	7,827	1,890	4,318	2,530	7,987	1,990	4,262
Social Benefits repayment	100	680	2,141	80	190	770	2,348	110	265
Canada workers benefit (CWB)	101	2,590	3,345	3,350	4,027	2,700	3,347	2,990	3,361
Canada Training Credit (CTC)	102	110	64	210	110	0	0	100	42
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	40	7	130	20	20	4	50	7
Net provincial or territorial tax	105	24,130	264,713	25,260	174,300	28,720	271,827	29,480	170,068
Total tax payable	106	24,850	579,832	26,120	367,221	29,460	591,349	30,230	353,876

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

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	24,590	0	23,980	0	19,550	0	19,370	0
Number of non-taxable returns	2	9,840	0	13,300	0	9,230	0	12,630	0
Total number of returns	3	34,420	0	37,280	0	28,790	0	32,000	0
Employment income	4	11,380	598,018	10,170	346,632	4,870	204,536	3,710	91,703
Commissions (from employment)	5	280	17,273	120	2,634	100	7,337	40	521
Other employment income	6	3,020	12,847	1,800	5,013	2,290	3,267	1,190	1,120
Old age security (OAS) pension	7	30,810	238,339	34,060	264,419	28,140	239,786	31,500	268,775
CPP or QPP benefits	8	30,890	294,978	33,820	265,864	28,400	287,888	31,170	257,956
Other pensions and superannuation	9	16,360	498,125	17,920	412,834	18,660	556,314	19,540	450,102
Elected split-pension amount	10	3,200	28,849	8,510	121,965	3,140	29,432	8,470	120,289
Employment insurance and other benefits	11	3,320	40,187	1,890	15,986	1,430	17,147	610	5,245
Taxable amount of dividends from taxable Canadian corporations	12	5,680	183,276	5,960	114,800	5,260	129,961	5,710	101,861
Interest and other investment income	13	8,830	40,546	10,430	39,053	8,540	37,028	9,690	33,992
Net partnership income (limited or non-active partners only)	14	30	594	0	0	30	359	20	399
Net rental income	15	1,160	8,964	1,000	4,785	840	5,598	760	3,826
Taxable capital gains	16	3,700	104,205	4,220	46,765	3,490	50,389	4,130	36,513
RRSP income	17	3,180	56,730	3,430	63,643	1,500	22,003	1,550	19,966
Other income	18	4,450	29,294	4,990	25,560	4,000	26,911	4,500	20,237
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	83	10	79	0	0	0	0
Net business income	20	2,020	33,688	1,420	14,001	1,390	13,910	850	4,651
Net professional income	21	350	16,201	360	9,495	290	11,050	200	4,085
Net commission income	22	140	4,786	140	2,418	120	3,002	80	1,485
Net farming income	23	330	-1	140	-351	0	0	110	57
Net fishing income	24	400	18,595	40	845	190	7,352	20	421
Workers' compensation benefits	25	1,480	21,026	520	8,037	1,060	6,946	290	2,961
Social assistance payments	26	770	4,128	830	4,203	330	1,583	500	2,161
Net federal supplements	27	11,440	62,345	12,260	67,726	9,950	54,626	11,940	69,524
Total income assessed	28	34,320	2,313,196	37,160	1,840,847	28,760	1,715,986	31,940	1,500,198
Registered pension plan (RPP) deduction	29	2,710	12,739	2,750	10,388	560	2,108	480	1,418
RRSP/PRPP deduction	30	4,770	62,534	3,490	50,818	1,140	16,119	690	11,200
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	8,350	124,798	4,110	39,453	9,200	132,725	3,400	32,695
Annual union, professional, or like dues	33	3,570	2,543	3,410	1,965	1,650	806	1,200	540
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	20	210	10	74	0	0	0	0
Support payments made	37	180	3,036	0	0	100	1,705	0	0
Carrying charges and interest expenses	38	2,580	11,815	2,750	13,257	2,580	12,315	2,670	10,985
Deduction for CPP or QPP contributions on self-employment and other earnings	39	1,560	2,547	1,000	1,026	180	134	90	52
Deduction for CPP or QPP enhanced contributions on employment income	40	9,370	3,951	7,960	2,567	900	201	660	110

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

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	30	422	0	0	0	0	0	0
Other employment expenses	43	870	4,742	450	1,088	310	1,416	140	329
Clergy residence deduction	44	70	950	20	283	40	429	0	0
Other deductions	45	1,230	5,059	1,090	5,495	720	3,987	610	13,060
Total deductions before adjustments	46	19,880	235,528	15,670	126,691	12,910	172,393	7,660	70,632
Social benefits repayment	47	3,160	12,749	1,570	5,356	2,330	11,228	1,700	7,036
Net income	48	34,280	2,065,886	37,140	1,709,048	28,740	1,532,966	31,930	1,422,769
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	12,610	87,406	12,800	79,936	10,660	63,124	12,220	74,617
Non-capital losses of other years	52	60	467	40	370	30	626	20	126
Net capital losses of other years	53	830	2,966	820	1,856	800	2,375	820	1,762
Capital gains deduction	54	170	29,476	60	7,891	80	12,354	50	4,177
Northern residents deductions	55	10	40	0	0	0	0	0	0
Additional deductions	56	250	1,895	330	1,401	370	1,860	470	1,630
Farming/fishing losses of prior years	57	20	195	0	0	10	229	0	0
Total deductions from net income	58	13,710	122,696	13,840	91,553	11,740	80,639	13,340	82,320
Taxable income assessed	59	34,200	1,943,539	37,070	1,617,561	28,710	1,452,432	31,890	1,340,486
Basic personal amount	60	34,420	538,955	37,280	584,442	28,790	450,892	32,000	501,832
Age amount	61	31,260	229,950	35,630	276,063	26,930	206,413	30,770	242,103
Spouse or common-law partner amount	62	3,620	26,373	900	5,709	2,140	10,819	480	3,201
Canada caregiver amount	63	990	5,957	830	4,740	790	4,692	550	3,025
Amount for an eligible dependant	64	70	866	220	2,789	40	456	120	1,401
Family caregiver amount for children under 18 years of age	65	30	71	20	58	0	0	0	0
CPP or QPP contributions through employment	66	9,820	17,881	8,510	12,189	1,080	1,109	790	584
CPP or QPP contributions on self-employment and other earnings	67	1,530	1,767	970	722	180	93	100	36
Employment insurance premiums	68	9,830	6,348	8,370	4,390	3,870	2,034	2,640	1,128
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	450	2,724	70	420	340	2,046	50	276
Canada employment amount	73	13,300	16,642	11,340	14,137	6,770	7,087	4,710	5,014
Home accessibility expenses	74	50	374	50	317	70	451	50	405
Home buyers' amount	75	20	121	20	198	0	0	0	0
Digital news subscription expenses	76	920	217	710	163	1,040	250	700	155
Pension income amount	77	18,220	35,440	22,470	43,905	19,890	38,665	22,880	44,452
Disability amount	78	3,610	35,563	3,350	33,029	3,360	33,155	2,860	28,193
Disability amount transferred from a dependant	79	360	3,639	360	3,573	230	2,184	240	2,322
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 (Nova Scotia)

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	60	157	30	87	30	55
Tuition, education, and textbook amounts transferred from a child	82	210	985	80	364	70	339	30	96
Amounts transferred from spouse or common-law partner	83	4,700	34,475	4,120	29,147	5,660	42,125	3,780	25,070
Medical expenses	84	9,030	25,019	11,690	62,430	8,610	26,362	10,240	30,801
Total tax credits on personal amounts	85	34,420	147,517	37,280	161,842	28,790	124,406	32,000	133,543
Allowable charitable donations and government gifts	86	6,650	14,795	6,870	12,350	6,850	19,157	7,030	14,324
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	6,850	3,584	6,830	5,626	7,030	4,157
Total federal non-refundable tax credits	89	34,420	151,788	37,280	165,426	28,790	130,032	32,000	137,700
Federal dividend tax credit	90	5,010	21,815	5,150	13,293	4,650	15,264	4,950	12,933
Minimum tax carryover	91	250	1,195	170	824	150	727	80	362
Basic federal tax	92	21,490	207,482	20,920	124,495	16,710	132,275	16,920	98,244
Federal foreign tax credit	93	2,200	3,407	2,550	1,784	2,240	1,501	2,600	1,739
Federal political contribution tax credit	94	320	73	220	46	360	81	280	58
Investment tax credit	95	80	215	10	17	60	100	20	22
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	70	3,734	20	712	30	581	20	342
Net federal tax	98	21,820	204,526	21,220	122,879	16,770	130,645	16,980	96,477
CPP contributions on self-employment	99	1,500	4,293	940	1,737	180	225	90	88
Social Benefits repayment	100	3,160	12,749	1,570	5,356	2,330	11,228	1,700	7,036
Canada workers benefit (CWB)	101	920	841	880	731	300	226	260	153
Canada Training Credit (CTC)	102	0	0	10	7	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	10	1	0	0	0	0	0	0
Net provincial or territorial tax	105	24,110	197,086	23,570	134,139	19,430	132,183	19,260	105,346
Total tax payable	106	24,590	418,656	23,980	264,112	19,550	274,281	19,370	208,947

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

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)
Number of taxable returns	1	15,590	0	15,140	0	15,200	0	17,970	0
Number of non-taxable returns	2	7,650	0	11,030	0	8,500	0	15,440	0
Total number of returns	3	23,240	0	26,180	0	23,700	0	33,410	0
Employment income	4	2,120	72,037	1,340	27,221	720	27,152	380	7,400
Commissions (from employment)	5	30	699	0	0	10	682	0	0
Other employment income	6	1,660	1,766	840	608	1,770	1,136	940	520
Old age security (OAS) pension	7	22,890	210,093	25,930	239,021	23,460	211,663	33,160	301,095
CPP or QPP benefits	8	22,920	225,910	25,480	207,929	23,400	232,316	32,150	282,206
Other pensions and superannuation	9	16,790	488,326	16,970	363,467	17,460	493,032	21,700	422,017
Elected split-pension amount	10	2,650	25,088	6,580	91,276	2,060	16,281	4,950	68,222
Employment insurance and other benefits	11	600	7,097	170	1,560	160	1,969	40	247
Taxable amount of dividends from taxable Canadian corporations	12	4,790	94,127	5,170	72,409	5,690	131,392	7,420	136,451
Interest and other investment income	13	7,760	31,379	8,580	31,977	9,610	61,305	12,690	61,514
Net partnership income (limited or non-active partners only)	14	30	633	30	6	40	650	40	521
Net rental income	15	570	3,145	470	3,142	500	6,256	470	2,899
Taxable capital gains	16	3,270	47,689	3,750	38,578	3,990	87,382	5,610	123,712
RRSP income	17	330	2,657	340	2,052	530	3,584	740	3,911
Other income	18	3,850	29,665	4,370	27,661	5,160	48,155	7,140	71,073
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	850	7,178	450	2,785	430	1,642	210	699
Net professional income	21	200	6,916	100	1,427	90	1,639	0	0
Net commission income	22	90	1,508	40	239	50	348	30	174
Net farming income	23	240	-961	70	-243	230	-923	70	349
Net fishing income	24	100	4,256	20	279	70	2,310	0	0
Workers' compensation benefits	25	870	5,097	230	2,151	1,080	6,425	340	4,147
Social assistance payments	26	290	1,179	350	1,455	320	1,388	300	1,183
Net federal supplements	27	8,190	40,164	10,960	61,434	9,090	39,341	16,410	93,779
Total income assessed	28	23,210	1,305,843	26,140	1,178,036	23,680	1,375,211	33,370	1,584,007
Registered pension plan (RPP) deduction	29	120	326	70	123	90	124	30	89
RRSP/PRPP deduction	30	190	1,554	90	2,129	140	1,342	0	0
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	8,030	110,763	2,180	19,438	7,490	101,380	1,230	8,652
Annual union, professional, or like dues	33	800	309	460	138	520	110	280	53
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	120	2,553	0	0	100	1,399	0	0
Carrying charges and interest expenses	38	2,320	9,645	2,360	9,303	2,620	12,778	3,310	15,679
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 (Nova Scotia)

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	120	463	40	119	40	155	10	22
Clergy residence deduction	44	20	183	10	117	10	167	0	0
Other deductions	45	510	4,795	500	8,838	510	6,631	630	9,969
Total deductions before adjustments	46	9,980	130,726	4,920	40,266	9,520	124,185	4,910	35,458
Social benefits repayment	47	1,640	8,237	1,360	6,458	1,770	9,379	2,010	10,243
Net income	48	23,190	1,167,265	26,130	1,131,391	23,670	1,243,705	33,360	1,538,366
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	8,700	46,429	11,140	65,009	9,710	47,092	16,650	99,058
Non-capital losses of other years	52	20	554	0	0	10	232	0	0
Net capital losses of other years	53	750	2,252	730	1,587	860	3,240	1,030	2,611
Capital gains deduction	54	60	7,139	30	3,539	60	8,663	40	4,861
Northern residents deductions	55	0	0	0	0	0	0	0	0
Additional deductions	56	430	1,854	520	1,520	570	1,918	980	6,419
Farming/fishing losses of prior years	57	10	232	0	0	0	0	0	0
Total deductions from net income	58	9,760	58,847	12,190	71,721	10,940	61,267	18,180	113,127
Taxable income assessed	59	23,180	1,108,471	26,100	1,059,709	23,650	1,182,520	33,240	1,425,599
Basic personal amount	60	23,240	364,160	26,180	410,522	23,700	371,479	33,410	523,848
Age amount	61	21,980	171,820	25,190	201,742	22,320	176,592	31,880	258,360
Spouse or common-law partner amount	62	1,480	5,603	0	0	1,430	5,641	340	2,674
Canada caregiver amount	63	580	3,466	340	1,761	560	3,038	250	1,240
Amount for an eligible dependant	64	0	0	90	988	30	316	90	918
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	0	0
CPP or QPP contributions through employment	66	0	0	0	0	0	0	0	0
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	1,540	710	820	300	420	185	180	58
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	210	1,278	0	0	100	600	0	0
Canada employment amount	73	3,640	3,216	2,110	1,864	2,430	1,452	1,310	741
Home accessibility expenses	74	60	374	40	267	70	358	60	327
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	900	224	500	116	630	172	420	115
Pension income amount	77	17,560	34,040	19,260	37,146	18,150	34,922	23,760	45,149
Disability amount	78	2,950	29,046	2,510	24,769	3,630	35,782	4,280	42,220
Disability amount transferred from a dependant	79	150	1,409	150	1,435	100	965	130	1,257
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 (Nova Scotia)

Item	Item code	Age Group: 75 to 79 Males (Number)	Age Group: 75 to 79 Males (Thousands of Dollars)	Age Group: 75 to 79 Females (Number)	Age Group: 75 to 79 Females (Thousands of Dollars)	Age Group: 80 and over Males (Number)	Age Group: 80 and over Males (Thousands of Dollars)	Age Group: 80 and over Females (Number)	Age Group: 80 and over Females (Thousands of Dollars)
Tuition, education, and textbook amounts	81	0	0	0	0	0	0	0	0
Tuition, education, and textbook amounts transferred from a child	82	40	173	20	74	0	0	0	0
Amounts transferred from spouse or common-law partner	83	5,420	39,805	3,170	19,777	5,900	43,145	2,440	15,199
Medical expenses	84	7,530	26,582	8,570	30,083	8,190	50,473	11,840	97,536
Total tax credits on personal amounts	85	23,240	102,334	26,180	109,972	23,700	108,783	33,410	148,456
Allowable charitable donations and government gifts	86	6,420	17,420	6,220	14,478	0	0	9,150	34,452
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	10	27
Total tax credit on donations and gifts	88	6,420	5,015	6,220	4,132	7,340	12,968	9,150	10,314
Total federal non-refundable tax credits	89	23,240	107,350	26,180	114,104	23,700	121,751	33,410	158,769
Federal dividend tax credit	90	4,120	11,606	4,390	9,495	4,620	17,019	5,880	17,626
Minimum tax carryover	91	70	364	50	231	60	222	70	382
Basic federal tax	92	12,690	91,118	12,760	74,013	11,670	99,087	14,110	109,383
Federal foreign tax credit	93	2,000	1,158	2,330	892	2,380	1,387	3,350	1,494
Federal political contribution tax credit	94	330	80	270	58	380	85	260	59
Investment tax credit	95	30	60	0	0	20	67	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	30	514	20	369	40	1,375	50	2,007
Net federal tax	98	12,700	89,853	12,780	73,081	11,640	97,563	14,100	107,810
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	1,640	8,237	1,360	6,458	1,770	9,379	2,010	10,243
Canada workers benefit (CWB)	101	120	79	100	52	40	21	40	19
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	0	0	0	0	0	0	0	0
Net provincial or territorial tax	105	15,540	93,298	15,100	78,862	15,170	96,985	17,940	107,422
Total tax payable	106	15,590	191,388	15,140	158,401	15,200	203,926	17,970	225,474

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.