



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

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	2,515,810	0	2,343,090	0	4,858,900	0
Number of non-taxable returns	2	952,600	0	1,277,270	0	2,229,860	0
Total number of returns	3	3,468,410	0	3,620,360	0	7,088,770	0
Employment income	4	2,304,950	155,464,386	2,178,710	114,037,167	4,483,660	269,501,554
Commissions (from employment)	5	67,140	3,470,331	56,450	1,123,230	123,590	4,593,561
Other employment income	6	355,140	1,480,427	199,090	983,088	554,230	2,463,514
Old age security (OAS) pension	7	858,540	7,291,580	1,013,430	8,635,453	1,871,960	15,927,032
CPP or QPP benefits	8	1,005,240	9,305,299	1,161,870	9,099,233	2,167,110	18,404,531
Other pensions and superannuation	9	664,060	18,706,472	722,150	16,553,061	1,386,210	35,259,533
Elected split-pension amount	10	103,020	927,465	250,190	3,396,735	353,220	4,324,200
Employment insurance and other benefits	11	412,010	3,096,452	352,400	3,568,196	764,400	6,664,648
Taxable amount of dividends from taxable Canadian corporations	12	438,200	12,581,698	372,230	5,149,773	810,420	17,731,471
Interest and other investment income	13	1,292,910	3,989,507	1,378,220	3,423,687	2,671,140	7,413,195
Net partnership income (limited or non-active partners only)	14	4,870	45,168	2,510	11,524	7,370	56,692
Net rental income	15	228,650	1,098,466	188,920	639,196	417,570	1,737,662
Taxable capital gains	16	311,640	7,693,124	279,220	4,305,238	590,870	11,998,362
RRSP income	17	214,600	1,884,977	187,080	1,584,826	401,680	3,469,803
Other income	18	464,680	4,229,313	469,430	3,339,305	934,120	7,568,618
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	26,470	135,194	35,290	193,139	61,760	328,333
Net business income	20	256,200	4,163,855	230,350	3,515,725	486,560	7,679,581
Net professional income	21	49,580	2,873,553	54,850	2,619,394	104,430	5,492,947
Net commission income	22	21,570	624,980	19,580	302,607	41,140	927,587
Net farming income	23	30,060	60,174	12,460	14,568	42,530	74,742
Net fishing income	24	810	44,602	80	2,944	890	47,546
Workers' compensation benefits	25	91,570	1,304,011	84,360	869,020	175,930	2,173,030
Social assistance payments	26	146,470	1,627,269	122,340	1,385,151	268,820	3,012,420
Net federal supplements	27	352,330	1,990,783	491,660	3,144,547	844,000	5,135,330
Total income assessed	28	3,403,900	244,103,456	3,506,150	188,043,270	6,910,040	432,146,726
Registered pension plan (RPP) deduction	29	819,450	4,179,800	953,020	4,116,991	1,772,470	8,296,791
RRSP/PRPP deduction	30	937,400	8,948,814	854,540	6,202,173	1,791,940	15,150,987
FHSA deduction	31	128,420	844,497	110,370	686,716	238,790	1,531,214
Deduction for elected split-pension amount	32	250,520	3,405,484	102,840	919,838	353,370	4,325,321
Annual union, professional, or like dues	33	945,340	850,793	949,030	818,386	1,894,370	1,669,178
Child care expenses	34	156,070	489,942	380,740	1,235,643	536,810	1,725,584
Business investment loss	35	880	33,657	380	12,205	1,260	45,862
Moving expenses	36	3,790	28,197	3,210	19,627	7,000	47,824



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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	6,170	121,314	420	2,923	6,580	124,237
Carrying charges and interest expenses	38	163,640	1,108,575	152,710	690,024	316,350	1,798,599
Deduction for CPP or QPP contributions on self-employment and other earnings	39	212,670	296,916	211,930	290,113	424,600	587,029
Deduction for CPP or QPP enhanced contributions on employment income	40	2,106,580	1,166,692	1,984,460	947,308	4,091,030	2,114,000
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	246,100	20,589	235,990	19,074	482,090	39,663
Exploration and development expenses	42	3,930	256,632	1,250	41,039	5,180	297,671
Other employment expenses	43	144,610	546,856	119,610	253,671	264,220	800,527
Clergy residence deduction	44	1,720	22,556	340	2,591	2,060	25,146
Other deductions	45	166,520	529,493	152,460	824,631	318,980	1,354,124
Total deductions before adjustments	46	2,608,880	22,851,376	2,402,050	17,084,076	5,010,930	39,935,452
Social benefits repayment	47	105,550	349,940	50,510	206,804	156,060	556,745
Net income	48	3,396,050	221,043,119	3,496,310	170,849,955	6,892,370	391,893,074
Canadian Forces personnel and police deduction	49	2,290	55,465	360	8,907	2,660	64,372
Security options deductions	50	2,990	300,140	1,180	52,007	4,170	352,147
Other payments deduction	51	578,220	4,919,951	690,320	5,396,469	1,268,540	10,316,421
Non-capital losses of other years	52	3,090	42,690	3,400	23,720	6,490	66,411
Net capital losses of other years	53	72,090	267,129	55,100	127,742	127,190	394,871
Capital gains deduction	54	9,020	1,495,634	4,770	860,356	13,790	2,355,990
Northern residents deductions	55	16,720	75,385	13,620	57,873	30,340	133,258
Additional deductions	56	16,250	236,325	22,190	282,958	38,440	519,283
Farming/fishing losses of prior years	57	1,260	10,235	450	2,790	1,710	13,025
Total deductions from net income	58	686,580	7,426,144	773,410	6,818,468	1,459,990	14,244,612
Taxable income assessed	59	3,314,940	213,646,765	3,418,510	164,066,677	6,733,450	377,713,442
Basic personal amount	60	3,468,370	54,016,231	3,620,330	56,504,028	7,088,700	110,520,259
Age amount	61	849,670	6,562,345	1,018,830	8,156,557	1,868,500	14,718,902
Spouse or common-law partner amount	62	312,700	3,081,124	109,320	1,084,995	422,010	4,166,119
Canada caregiver amount	63	28,430	186,076	27,340	177,720	55,780	363,796
Amount for an eligible dependant	64	64,260	939,111	192,000	2,841,179	256,260	3,780,290
Family caregiver amount for children under 18 years of age	65	16,690	48,810	15,470	44,574	32,150	93,384
CPP or QPP contributions through employment	66	2,115,730	5,407,122	1,994,620	4,538,158	4,110,350	9,945,280



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Item	Item code	Total Returns Males (Number)	Total Returns Males (Thousands of Dollars)	Total Returns Females (Number)	Total Returns Females (Thousands of Dollars)	Total Returns (Number)	Total Returns (Thousands of Dollars)
CPP or QPP contributions on self-employment and other earnings	67	207,750	212,968	207,540	208,381	415,290	421,349
Employment insurance premiums	68	2,108,210	1,289,066	2,052,990	1,131,770	4,161,200	2,420,836
PPIP premiums paid	69	2,186,470	605,564	2,066,880	491,216	4,253,340	1,096,780
PPIP premiums payable on employment income	70	74,400	20,974	60,530	15,654	134,930	36,628
PPIP premiums payable on self-employment income	71	247,140	26,503	236,840	24,550	483,980	51,053
Volunteer firefighters' amount/search and rescue volunteers' amount	72	6,540	39,209	670	3,996	7,200	43,205
Canada employment amount	73	2,394,320	3,300,851	2,225,230	3,095,498	4,619,550	6,396,349
Home accessibility expenses	74	4,170	18,681	3,540	15,472	7,710	34,153
Home buyers' amount	75	27,680	216,866	22,440	164,355	50,120	381,221
Digital news subscription expenses	76	40,360	8,994	30,700	6,472	71,060	15,466
Pension income amount	77	712,570	1,365,217	835,260	1,588,312	1,547,830	2,953,529
Disability amount	78	70,680	698,733	66,490	655,515	137,170	1,354,248
Disability amount transferred from a dependant	79	29,090	403,357	33,510	451,757	62,600	855,114
Interest paid on student loans	80	42,250	30,733	69,540	48,354	111,790	79,087
Tuition, education, and textbook amounts	81	150,560	570,800	221,990	636,862	372,550	1,207,662
Tuition, education, and textbook amounts transferred from a child	82	66,220	145,591	54,040	111,166	120,260	256,757
Amounts transferred from spouse or common-law partner	83	186,810	1,344,420	118,830	789,059	305,630	2,133,480
Medical expenses	84	982,440	2,978,407	1,485,780	4,349,190	2,468,210	7,327,597
Total tax credits on personal amounts	85	3,468,390	12,527,814	3,620,340	13,070,393	7,088,730	25,598,207
Allowable charitable donations and government gifts	86	603,370	920,645	577,390	503,337	1,180,770	1,423,981
Eligible cultural and ecological gifts	87	1,180	13,083	1,000	4,851	2,180	17,934
Total tax credit on donations and gifts	88	595,330	276,050	567,720	140,962	1,163,050	417,011
Total federal non-refundable tax credits	89	3,468,390	12,803,863	3,620,340	13,211,354	7,088,730	26,015,218
Federal dividend tax credit	90	406,920	1,396,842	334,130	590,917	741,050	1,987,760
Minimum tax carryover	91	12,420	66,794	7,550	39,695	19,970	106,489
Basic federal tax	92	2,452,390	27,320,290	2,293,910	16,509,280	4,746,300	43,829,570
Federal foreign tax credit	93	194,780	154,448	179,340	72,374	374,120	226,822
Federal political contribution tax credit	94	10,670	2,046	5,510	877	16,170	2,923
Investment tax credit	95	3,930	58,581	1,200	9,662	5,130	68,243
Labour-sponsored funds tax credit (provincially registered)	96	221,970	113,081	202,860	89,983	424,830	203,063



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Alternative minimum tax payable	97	5,130	182,382	2,740	81,280	7,870	263,662
Net federal tax	98	2,514,470	27,107,023	2,341,910	16,420,079	4,856,380	43,527,102
CPP contributions on self-employment	99	0	0	0	0	0	0
Social Benefits repayment	100	105,550	349,940	50,510	206,804	156,060	556,745
Canada workers benefit (CWB)	101	241,220	465,098	195,610	338,645	436,830	803,742
Canada Training Credit (CTC)	102	49,770	16,462	85,770	27,912	135,540	44,374
Multigenerational home renovation tax credit (MHRTC)	103	180	716	140	612	320	1,329
Eligible educator school supply tax credit	104	1,970	260	10,770	1,407	12,740	1,667
Net provincial or territorial tax	105	1,960	84,463	980	30,480	2,940	114,943
Total tax payable	106	2,515,810	27,541,806	2,343,090	16,658,079	4,858,900	44,199,886

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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)
Number of taxable returns	1	29,440	0	21,350	0	129,990	0	108,740	0
Number of non-taxable returns	2	117,920	0	125,800	0	94,770	0	109,230	0
Total number of returns	3	147,360	0	147,150	0	224,760	0	217,970	0
Employment income	4	127,310	1,521,315	130,620	1,325,994	195,480	6,078,021	193,090	4,864,770
Commissions (from employment)	5	1,820	6,068	4,880	4,604	6,980	86,789	8,560	34,646
Other employment income	6	2,230	5,719	1,420	5,827	15,150	26,967	5,600	20,427
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	3,770	8,961	3,630	8,702	100	306	120	433
Other pensions and superannuation	9	170	1,332	170	1,082	120	519	170	1,045
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	3,100	15,383	1,300	5,766	24,260	149,905	16,830	125,966
Taxable amount of dividends from taxable Canadian corporations	12	3,150	9,133	2,710	8,841	9,110	33,285	6,690	16,894
Interest and other investment income	13	21,030	13,196	23,960	13,728	57,840	24,768	59,790	25,369
Net partnership income (limited or non-active partners only)	14	0	0	0	0	0	0	0	0
Net rental income	15	140	88	90	153	2,590	-916	1,480	252
Taxable capital gains	16	3,570	65,055	2,640	68,082	10,010	53,017	5,970	46,379
RRSP income	17	160	1,202	100	1,287	1,400	3,770	840	1,510
Other income	18	30,990	177,669	31,920	176,324	34,860	156,573	35,560	166,719
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,440	4,593	1,540	4,904	4,240	19,027	5,740	25,210
Net business income	20	5,100	26,301	4,390	17,870	15,350	131,532	12,290	89,891
Net professional income	21	920	3,469	970	3,053	2,540	20,211	2,820	18,731
Net commission income	22	560	2,399	350	1,126	1,970	18,432	1,220	8,108
Net farming income	23	60	179	0	0	240	1,142	0	0
Net fishing income	24	0	0	0	0	30	1,042	0	0
Workers' compensation benefits	25	930	3,136	820	3,122	3,600	19,379	4,980	30,152
Social assistance payments	26	2,270	21,088	1,860	16,104	10,560	105,412	7,930	75,420
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	138,090	1,886,733	139,210	1,666,782	213,510	6,930,569	207,550	5,552,804
Registered pension plan (RPP) deduction	29	11,740	8,800	9,800	4,022	48,540	99,956	56,880	78,234
RRSP/PRPP deduction	30	2,070	4,645	1,130	2,670	21,200	75,214	16,010	42,350
FHSA deduction	31	3,290	16,069	2,180	9,528	24,580	148,838	20,640	112,861
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	38,780	9,134	29,540	5,459	74,620	39,217	71,980	30,286
Child care expenses	34	0	0	100	209	580	2,163	4,190	13,779
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	60	55	60	55	420	526	490	558
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,030	1,321	940	857	2,580	2,456	2,280	2,567
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,950	880	2,570	574	16,240	9,718	13,750	7,081
Deduction for CPP or QPP enhanced contributions on employment income	40	56,420	7,051	58,140	5,357	183,240	54,402	180,390	42,250

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Item	Item code	Age Group: Under 20 Males (Number)	Age Group: Under 20 Males (Thousands of Dollars)	Age Group: Under 20 Females (Number)	Age Group: Under 20 Females (Thousands of Dollars)	Age Group: 20 to 24 Males (Number)	Age Group: 20 to 24 Males (Thousands of Dollars)	Age Group: 20 to 24 Females (Number)	Age Group: 20 to 24 Females (Thousands of Dollars)
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	5,300	122	0	0	0	0	0	0
Exploration and development expenses	42	0	0	0	0	0	0	0	0
Other employment expenses	43	390	887	90	108	3,560	9,899	2,150	4,038
Clergy residence deduction	44	20	6	0	0	50	69	40	16
Other deductions	45	1,010	803	800	535	9,310	8,607	9,020	8,195
Total deductions before adjustments	46	78,840	49,816	75,440	29,470	193,880	451,816	189,840	342,690
Social benefits repayment	47	0	0	0	0	990	1,096	30	32
Net income	48	137,960	1,837,282	139,090	1,637,516	213,070	6,480,052	207,160	5,212,510
Canadian Forces personnel and police deduction	49	30	412	0	0	380	6,984	50	1,073
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	3,200	24,236	2,670	19,235	14,080	124,791	12,840	105,572
Non-capital losses of other years	52	0	0	0	0	0	0	0	0
Net capital losses of other years	53	150	89	100	101	1,480	785	700	381
Capital gains deduction	54	190	49,073	190	52,916	150	29,809	140	32,519
Northern residents deductions	55	370	794	300	629	990	3,498	720	2,336
Additional deductions	56	50	213	30	91	60	616	100	1,257
Farming/fishing losses of prior years	57	0	0	0	0	0	0	0	0
Total deductions from net income	58	3,980	74,836	3,290	72,985	17,130	166,889	14,520	143,249
Taxable income assessed	59	136,670	1,762,480	138,080	1,564,536	207,800	6,313,409	203,000	5,069,389
Basic personal amount	60	147,360	2,304,793	147,150	2,302,530	224,760	3,492,406	217,970	3,388,617
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	90	917	150	1,806	3,190	33,928	3,140	35,011
Canada caregiver amount	63	0	0	0	0	0	0	0	0
Amount for an eligible dependant	64	30	294	390	5,987	350	5,144	4,000	61,893
Family caregiver amount for children under 18 years of age	65	0	0	0	0	20	44	40	119
CPP or QPP contributions through employment	66	57,690	38,237	59,290	29,351	184,520	280,746	181,570	225,537
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	16,130	7,502	13,680	5,475
Employment insurance premiums	68	114,350	19,716	118,230	17,227	187,970	74,847	185,900	62,819
PPIP premiums paid	69	0	0	0	0	186,790	28,929	0	0
PPIP premiums payable on employment income	70	0	0	1,020	45	0	0	0	0
PPIP premiums payable on self-employment income	71	5,350	158	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	70	402	20	108	420	2,526	70	390
Canada employment amount	73	127,250	176,304	130,520	181,184	195,450	276,203	192,790	272,170
Home accessibility expenses	74	0	0	0	0	10	64	0	0
Home buyers' amount	75	70	575	60	433	2,440	19,262	2,150	14,498
Digital news subscription expenses	76	70	29	80	27	500	149	390	111
Pension income amount	77	160	277	170	286	120	138	160	226
Disability amount	78	1,900	21,968	910	10,269	3,100	29,945	1,790	17,330
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	1,480	749	2,680	1,426



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Tuition, education, and textbook amounts	81	11,230	11,817	14,680	13,686	46,810	182,175	66,730	220,699
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	20	52
Amounts transferred from spouse or common-law partner	83	10	23	0	0	570	1,417	0	0
Medical expenses	84	6,880	5,990	9,930	9,078	28,620	30,779	47,450	52,302
Total tax credits on personal amounts	85	147,360	388,460	147,150	386,864	224,760	670,406	217,970	657,958
Allowable charitable donations and government gifts	86	8,530	528	11,140	881	25,950	5,745	34,480	7,599
Eligible cultural and ecological gifts	87	0	0	0	0	60	35	50	23
Total tax credit on donations and gifts	88	7,980	114	10,420	204	24,080	1,453	31,470	1,932
Total federal non-refundable tax credits	89	147,360	388,574	147,150	387,068	224,760	671,859	217,970	659,889
Federal dividend tax credit	90	1,800	894	1,480	842	7,660	3,268	5,130	1,799
Minimum tax carryover	91	160	811	190	933	180	993	190	894
Basic federal tax	92	29,550	50,829	21,460	26,515	119,320	433,956	100,840	242,247
Federal foreign tax credit	93	910	271	660	140	4,200	1,046	2,320	412
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	4,190	1,659	0	0
Alternative minimum tax payable	97	90	2,530	100	2,843	60	1,628	60	1,618
Net federal tax	98	29,440	50,485	21,350	26,402	129,980	450,613	108,730	255,984
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	0	0	0	0	990	1,096	30	32
Canada workers benefit (CWB)	101	9,380	18,897	7,170	14,553	44,140	84,412	35,930	66,032
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	30	4	50	6	50	8	280	34
Net provincial or territorial tax	105	0	0	0	0	10	11	10	3
Total tax payable	106	29,440	50,499	21,350	26,404	129,990	451,722	108,740	256,024

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

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	198,930	0	181,970	0	247,010	0	220,600	0
Number of non-taxable returns	2	57,780	0	71,080	0	45,370	0	72,450	0
Total number of returns	3	256,710	0	253,050	0	292,380	0	293,040	0
Employment income	4	226,880	11,955,280	218,710	9,664,135	259,010	17,572,517	246,020	12,925,338
Commissions (from employment)	5	8,020	195,809	6,790	81,093	8,350	329,159	6,680	127,376
Other employment income	6	24,980	65,747	13,980	48,853	35,570	109,729	19,780	84,100
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	180	1,442	190	1,438	380	3,385	550	4,675
Other pensions and superannuation	9	160	791	170	1,029	360	3,195	310	1,877
Elected split-pension amount	10	0	0	0	0	70	379	250	1,689
Employment insurance and other benefits	11	45,870	318,967	49,300	573,256	68,420	500,407	73,620	1,069,130
Taxable amount of dividends from taxable Canadian corporations	12	14,140	123,230	9,830	58,753	21,330	409,326	13,530	163,075
Interest and other investment income	13	90,110	42,123	94,020	36,770	109,050	61,650	108,460	49,094
Net partnership income (limited or non-active partners only)	14	70	1,100	60	220	160	1,469	90	174
Net rental income	15	8,920	-5,523	6,590	-418	16,950	-993	13,880	3,423
Taxable capital gains	16	13,380	95,376	8,090	83,109	17,060	211,349	9,930	183,118
RRSP income	17	6,090	19,088	4,370	9,742	17,850	49,669	13,800	30,103
Other income	18	22,550	80,409	21,290	74,040	24,190	100,996	22,580	88,736
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,160	21,738	5,940	31,796	4,550	30,570	6,120	42,105
Net business income	20	22,730	263,613	20,010	252,216	25,790	398,785	25,530	387,292
Net professional income	21	4,270	103,519	5,440	159,403	5,320	243,102	6,910	355,647
Net commission income	22	2,470	36,878	1,750	18,450	2,240	51,713	2,180	26,524
Net farming income	23	630	918	290	-110	1,150	2,358	620	-836
Net fishing income	24	40	1,434	0	0	60	2,756	0	0
Workers' compensation benefits	25	5,270	39,951	10,140	82,415	6,800	65,890	12,120	109,536
Social assistance payments	26	14,620	152,888	10,920	112,235	16,540	169,367	12,810	132,076
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	249,510	13,516,463	241,480	11,290,312	286,300	20,318,296	278,010	15,786,669
Registered pension plan (RPP) deduction	29	75,760	271,589	91,070	262,468	99,910	461,770	116,280	425,908
RRSP/PRPP deduction	30	60,750	350,573	58,160	263,751	97,960	711,247	93,240	502,191
FHSA deduction	31	38,210	262,041	35,980	233,442	26,670	180,857	23,110	149,404
Deduction for elected split-pension amount	32	0	0	0	0	100	366	60	158
Annual union, professional, or like dues	33	90,160	71,515	94,620	71,687	108,090	102,564	109,380	94,865
Child care expenses	34	4,830	18,815	30,180	115,484	20,480	85,197	86,490	360,433
Business investment loss	35	20	187	10	198	0	0	20	426
Moving expenses	36	760	2,345	720	2,235	740	4,406	580	3,165
Support payments made	37	30	70	0	0	0	0	20	3
Carrying charges and interest expenses	38	3,760	7,566	3,310	4,471	5,740	22,239	4,330	10,590
Deduction for CPP or QPP contributions on self-employment and other earnings	39	22,400	21,117	21,370	21,976	23,240	29,741	25,480	34,590
Deduction for CPP or QPP enhanced contributions on employment income	40	218,900	107,757	208,300	89,111	252,690	147,685	235,990	115,742

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

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	120	7,912	0	0
Other employment expenses	43	11,580	33,458	10,670	20,413	18,550	58,782	16,620	32,629
Clergy residence deduction	44	50	231	30	78	90	980	40	126
Other deductions	45	17,820	19,357	17,400	17,438	21,050	25,851	18,280	23,074
Total deductions before adjustments	46	232,620	1,168,699	224,270	1,104,443	268,680	1,843,067	258,660	1,756,957
Social benefits repayment	47	3,410	3,623	210	243	6,560	6,772	420	545
Net income	48	248,840	12,351,041	240,660	10,191,063	285,480	18,479,320	276,720	14,039,121
Canadian Forces personnel and police deduction	49	600	13,882	90	2,284	480	11,241	70	1,706
Security options deductions	50	0	0	40	125	0	0	120	830
Other payments deduction	51	19,760	192,839	20,940	194,649	23,130	235,264	24,790	241,612
Non-capital losses of other years	52	160	852	110	389	220	1,639	250	1,140
Net capital losses of other years	53	2,700	2,655	1,230	928	3,930	5,307	1,690	1,810
Capital gains deduction	54	230	37,294	210	51,782	400	59,364	240	43,584
Northern residents deductions	55	1,280	5,514	1,170	5,047	1,530	6,984	1,340	6,457
Additional deductions	56	150	2,321	0	0	210	5,930	0	0
Farming/fishing losses of prior years	57	20	263	0	0	40	262	20	65
Total deductions from net income	58	24,860	256,353	23,830	260,398	29,960	334,405	28,510	303,320
Taxable income assessed	59	241,830	12,095,181	234,680	9,933,158	277,330	18,145,951	269,210	13,736,857
Basic personal amount	60	256,700	3,971,030	253,040	3,912,218	292,370	4,521,117	293,040	4,535,773
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	14,670	166,161	8,490	90,037	29,970	350,116	12,730	137,025
Canada caregiver amount	63	190	1,253	140	926	270	1,678	270	1,804
Amount for an eligible dependant	64	1,740	26,405	12,570	194,792	5,660	87,311	26,940	418,195
Family caregiver amount for children under 18 years of age	65	240	696	540	1,523	1,270	3,676	1,960	5,638
CPP or QPP contributions through employment	66	219,640	518,671	209,270	444,140	253,100	685,489	236,890	558,269
CPP or QPP contributions on self-employment and other earnings	67	21,890	15,556	20,850	16,005	22,540	21,454	24,740	24,852
Employment insurance premiums	68	219,030	128,619	211,310	112,822	246,250	163,404	236,260	137,418
PPIP premiums paid	69	218,870	54,398	0	0	250,240	74,433	235,130	57,710
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	590	3,540	80	486	830	4,950	100	582
Canada employment amount	73	227,430	323,033	218,930	309,651	260,170	370,040	246,610	348,977
Home accessibility expenses	74	40	208	30	240	60	409	40	266
Home buyers' amount	75	7,380	54,988	6,670	45,346	6,470	49,246	5,200	37,566
Digital news subscription expenses	76	1,200	320	800	194	1,760	429	1,290	303
Pension income amount	77	160	173	200	211	410	589	530	773
Disability amount	78	3,420	33,432	2,260	22,095	3,520	34,487	2,700	26,547
Disability amount transferred from a dependant	79	350	5,501	880	13,528	1,540	24,718	2,820	44,525
Interest paid on student loans	80	6,920	5,551	12,980	9,830	10,570	8,274	18,390	13,487



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

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	35,430	197,958	46,470	193,752	19,170	86,045	26,720	82,471
Tuition, education, and textbook amounts transferred from a child	82	10	5	0	0	70	47	40	48
Amounts transferred from spouse or common-law partner	83	2,360	6,642	1,180	3,568	3,230	8,848	1,450	4,471
Medical expenses	84	41,890	57,490	80,880	153,785	53,210	99,595	103,330	210,202
Total tax credits on personal amounts	85	256,700	836,292	253,040	836,046	292,370	990,257	293,040	997,835
Allowable charitable donations and government gifts	86	28,640	14,843	30,100	13,273	35,390	27,534	32,080	18,602
Eligible cultural and ecological gifts	87	60	59	40	14	60	51	70	114
Total tax credit on donations and gifts	88	27,170	3,948	28,350	3,475	34,330	7,539	31,030	4,940
Total federal non-refundable tax credits	89	256,700	840,240	253,040	839,521	292,370	997,796	293,040	1,002,775
Federal dividend tax credit	90	13,820	11,993	9,450	6,071	21,320	41,338	13,420	16,573
Minimum tax carryover	91	280	1,908	320	1,981	410	2,542	350	2,236
Basic federal tax	92	190,300	1,213,647	175,230	850,347	239,740	2,199,772	214,230	1,406,294
Federal foreign tax credit	93	7,280	2,899	4,830	1,546	9,410	7,319	5,890	2,537
Federal political contribution tax credit	94	220	43	90	17	410	79	170	31
Investment tax credit	95	0	0	0	0	150	1,709	30	251
Labour-sponsored funds tax credit (provincially registered)	96	12,220	5,640	10,250	3,755	22,280	10,690	19,780	7,667
Alternative minimum tax payable	97	80	2,136	100	2,757	140	6,700	100	9,055
Net federal tax	98	198,900	1,219,588	181,930	855,362	246,960	2,191,668	220,490	1,403,983
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	3,410	3,623	210	243	6,560	6,772	420	545
Canada workers benefit (CWB)	101	36,680	68,739	28,450	48,675	28,590	53,089	22,320	36,279
Canada Training Credit (CTC)	102	14,080	3,890	21,150	5,821	11,420	3,972	18,380	6,191
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	20	74	0	0
Eligible educator school supply tax credit	104	160	21	1,290	169	260	31	1,600	208
Net provincial or territorial tax	105	50	240	0	0	110	1,242	100	897
Total tax payable	106	198,930	1,223,470	181,970	855,789	247,010	2,199,738	220,600	1,405,535

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

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	237,790	0	212,120	0	246,530	0	225,080	0
Number of non-taxable returns	2	40,640	0	68,570	0	39,790	0	63,180	0
Total number of returns	3	278,420	0	280,680	0	286,310	0	288,260	0
Employment income	4	244,410	18,954,323	232,570	14,139,995	248,500	21,135,234	240,360	16,395,162
Commissions (from employment)	5	7,620	390,541	5,640	135,680	7,170	434,776	5,170	155,119
Other employment income	6	34,760	136,553	20,500	100,186	35,240	172,712	21,870	123,180
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	740	6,966	1,200	11,156	1,560	16,265	2,520	24,705
Other pensions and superannuation	9	710	9,846	490	3,799	1,200	21,361	820	10,711
Elected split-pension amount	10	130	760	550	4,220	240	1,371	1,180	11,157
Employment insurance and other benefits	11	58,390	436,095	52,580	690,800	45,950	343,953	35,200	312,364
Taxable amount of dividends from taxable Canadian corporations	12	25,520	696,403	16,020	253,384	30,290	928,463	19,660	384,314
Interest and other investment income	13	92,970	91,507	89,100	65,672	98,660	133,969	97,350	95,270
Net partnership income (limited or non-active partners only)	14	250	1,959	130	1,582	330	2,774	140	1,600
Net rental income	15	19,940	6,611	17,260	6,636	23,180	23,483	20,110	14,193
Taxable capital gains	16	17,980	264,667	10,890	128,849	19,700	369,016	13,380	163,507
RRSP income	17	25,400	76,956	20,340	47,920	30,090	113,049	23,460	71,582
Other income	18	23,580	124,064	22,260	102,332	25,690	185,355	24,280	139,535
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	4,370	23,199	5,620	35,552	3,190	14,500	4,460	25,187
Net business income	20	25,160	433,314	25,620	418,359	26,700	469,188	26,810	473,739
Net professional income	21	4,910	295,630	6,580	387,579	4,690	300,915	6,250	364,339
Net commission income	22	2,010	58,972	2,280	32,730	2,060	66,938	2,410	32,986
Net farming income	23	1,630	1,891	930	-634	2,330	4,688	1,160	1,478
Net fishing income	24	60	3,103	0	0	70	3,773	0	0
Workers' compensation benefits	25	7,080	85,047	9,340	87,035	8,270	111,032	8,170	81,998
Social assistance payments	26	15,500	160,460	11,910	123,722	15,280	166,420	12,180	133,336
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	272,910	22,259,843	265,480	16,780,409	281,040	25,020,220	274,980	19,022,688
Registered pension plan (RPP) deduction	29	101,310	541,564	121,150	543,487	109,460	648,316	134,750	695,777
RRSP/PRPP deduction	30	105,670	848,779	100,030	586,282	121,180	1,028,156	116,000	719,878
FHSA deduction	31	14,810	97,986	11,920	75,565	9,260	60,194	7,360	46,398
Deduction for elected split-pension amount	32	270	1,651	110	308	480	3,433	210	648
Annual union, professional, or like dues	33	103,990	106,178	109,770	105,971	108,360	115,614	120,200	125,296
Child care expenses	34	36,640	143,256	107,020	388,135	43,630	130,721	92,880	247,473
Business investment loss	35	80	2,660	50	828	120	2,760	50	822
Moving expenses	36	560	5,042	380	3,464	380	4,311	260	2,215
Support payments made	37	290	1,022	0	0	480	2,479	80	136
Carrying charges and interest expenses	38	6,930	35,133	5,130	17,444	8,700	52,524	6,410	25,999
Deduction for CPP or QPP contributions on self-employment and other earnings	39	21,190	30,640	24,440	36,741	21,800	33,191	24,630	38,999
Deduction for CPP or QPP enhanced contributions on employment income	40	239,360	148,618	224,370	121,030	243,720	157,407	233,700	135,439

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

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	260	17,627	70	4,393	320	26,912	80	3,796
Other employment expenses	43	19,550	63,004	17,270	33,742	20,540	67,984	18,340	35,910
Clergy residence deduction	44	130	1,763	30	174	160	2,311	40	291
Other deductions	45	17,890	24,407	14,770	20,708	16,410	27,980	13,380	55,449
Total deductions before adjustments	46	255,600	2,071,359	247,510	1,940,854	262,010	2,366,497	256,650	2,137,176
Social benefits repayment	47	6,750	7,192	630	784	6,590	7,095	830	1,038
Net income	48	272,090	20,191,632	264,010	14,850,888	280,110	22,658,981	273,520	16,900,253
Canadian Forces personnel and police deduction	49	350	9,378	60	1,441	220	6,697	40	1,077
Security options deductions	50	310	9,659	130	2,722	400	20,462	140	2,521
Other payments deduction	51	22,430	245,517	21,130	210,757	23,400	277,452	20,250	215,335
Non-capital losses of other years	52	240	3,325	370	1,931	280	3,314	440	2,999
Net capital losses of other years	53	4,250	8,475	1,990	2,667	4,680	13,062	2,490	3,618
Capital gains deduction	54	440	65,554	250	41,514	640	99,918	320	54,896
Northern residents deductions	55	1,340	6,877	1,100	5,324	1,250	6,478	1,060	5,191
Additional deductions	56	250	9,443	0	0	270	13,927	260	14,424
Farming/fishing losses of prior years	57	0	0	30	129	100	1,178	40	235
Total deductions from net income	58	29,390	359,246	25,120	277,316	30,940	443,666	24,860	300,615
Taxable income assessed	59	263,710	19,833,840	256,550	14,574,701	270,870	22,216,915	265,450	16,600,882
Basic personal amount	60	278,410	4,307,568	280,680	4,356,901	286,300	4,443,449	288,260	4,491,100
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	36,750	436,896	13,390	145,839	35,930	431,138	13,520	148,452
Canada caregiver amount	63	470	3,012	500	3,242	1,010	6,613	1,250	8,867
Amount for an eligible dependant	64	10,830	166,814	38,120	586,437	16,320	245,444	46,450	695,100
Family caregiver amount for children under 18 years of age	65	2,990	8,831	3,510	10,269	4,260	12,511	4,420	12,823
CPP or QPP contributions through employment	66	239,690	678,906	225,100	571,452	244,050	712,346	234,280	631,177
CPP or QPP contributions on self-employment and other earnings	67	20,470	21,919	23,770	26,309	21,070	23,688	24,060	27,879
Employment insurance premiums	68	229,050	158,284	222,220	138,501	230,890	164,205	230,170	152,184
PPIP premiums paid	69	236,000	75,335	0	0	239,920	80,180	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	840	5,058	90	510	820	4,890	90	540
Canada employment amount	73	245,920	349,979	233,410	330,727	250,500	356,551	241,510	342,923
Home accessibility expenses	74	90	706	90	544	90	719	90	672
Home buyers' amount	75	3,980	31,722	2,900	21,894	2,850	23,429	2,000	15,883
Digital news subscription expenses	76	1,930	450	1,440	319	2,070	449	1,700	345
Pension income amount	77	800	1,345	990	1,671	1,370	2,439	1,910	3,434
Disability amount	78	3,260	32,086	2,570	25,305	3,430	33,773	2,910	28,693
Disability amount transferred from a dependant	79	3,310	54,529	4,800	77,772	4,960	81,053	6,060	96,016
Interest paid on student loans	80	8,350	6,034	14,100	9,718	6,470	4,301	10,020	6,597

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

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	12,030	40,388	19,920	45,881	9,570	23,403	17,990	34,065
Tuition, education, and textbook amounts transferred from a child	82	400	293	780	593	3,720	3,425	5,490	5,874
Amounts transferred from spouse or common-law partner	83	3,320	9,157	1,330	4,994	3,220	9,458	1,420	6,845
Medical expenses	84	58,060	131,063	106,040	255,503	69,720	183,113	118,270	328,068
Total tax credits on personal amounts	85	278,420	978,879	280,680	1,002,145	286,310	1,027,891	288,260	1,066,837
Allowable charitable donations and government gifts	86	40,640	41,378	36,510	26,834	49,950	59,565	45,300	34,620
Eligible cultural and ecological gifts	87	60	49	50	138	80	124	70	58
Total tax credit on donations and gifts	88	39,840	11,565	35,710	7,302	49,290	16,973	44,580	9,387
Total federal non-refundable tax credits	89	278,420	990,444	280,680	1,009,447	286,310	1,044,864	288,260	1,076,224
Federal dividend tax credit	90	25,420	72,707	15,780	25,730	29,950	99,345	19,160	42,442
Minimum tax carryover	91	530	3,078	360	2,027	700	3,944	450	2,666
Basic federal tax	92	231,560	2,628,861	206,390	1,582,685	240,080	3,105,415	219,580	1,904,862
Federal foreign tax credit	93	10,140	7,124	6,300	2,840	11,420	9,508	7,720	4,077
Federal political contribution tax credit	94	470	105	190	35	600	129	280	55
Investment tax credit	95	290	3,836	70	619	360	7,082	90	820
Labour-sponsored funds tax credit (provincially registered)	96	25,440	12,371	23,100	9,337	30,330	14,967	28,680	12,168
Alternative minimum tax payable	97	220	5,433	120	2,755	320	11,170	140	3,321
Net federal tax	98	237,740	2,615,074	212,010	1,576,596	246,470	3,083,539	224,980	1,894,427
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	6,750	7,192	630	784	6,590	7,095	830	1,038
Canada workers benefit (CWB)	101	22,480	41,946	17,530	28,116	20,300	38,553	16,040	25,835
Canada Training Credit (CTC)	102	7,690	2,742	14,300	4,964	6,560	2,318	12,910	4,410
Multigenerational home renovation tax credit (MHRTC)	103	20	107	20	66	20	96	30	154
Eligible educator school supply tax credit	104	250	33	1,590	207	270	38	1,680	219
Net provincial or territorial tax	105	180	5,652	140	3,162	230	11,462	160	5,234
Total tax payable	106	237,790	2,627,972	212,120	1,580,658	246,530	3,102,153	225,080	1,900,823

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

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	238,010	0	223,590	0	211,090	0	198,630	0
Number of non-taxable returns	2	37,370	0	52,360	0	34,900	0	46,940	0
Total number of returns	3	275,380	0	275,960	0	245,990	0	245,570	0
Employment income	4	235,650	21,433,366	230,790	16,676,959	203,990	18,973,382	198,500	14,299,229
Commissions (from employment)	5	6,830	479,240	4,610	154,368	5,980	510,095	4,130	157,497
Other employment income	6	32,220	188,786	20,950	139,276	28,150	213,528	18,630	141,662
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	2,470	27,867	4,610	51,076	3,860	44,802	7,540	85,627
Other pensions and superannuation	9	1,610	38,712	1,190	21,240	3,230	111,904	2,310	57,856
Elected split-pension amount	10	510	3,724	2,800	28,858	1,460	10,207	7,890	87,945
Employment insurance and other benefits	11	35,450	263,085	27,600	174,752	28,990	219,225	24,580	152,802
Taxable amount of dividends from taxable Canadian corporations	12	33,420	1,189,524	23,120	446,642	34,480	1,288,290	26,770	485,188
Interest and other investment income	13	97,980	175,332	98,470	128,892	89,850	247,563	91,430	185,207
Net partnership income (limited or non-active partners only)	14	410	3,660	170	923	510	2,580	220	1,702
Net rental income	15	23,760	45,657	20,650	30,732	23,200	78,622	19,690	51,940
Taxable capital gains	16	21,320	439,976	16,160	209,025	22,130	553,547	19,270	312,250
RRSP income	17	24,440	133,375	19,120	97,696	17,380	150,552	14,130	122,051
Other income	18	27,180	249,057	25,980	182,961	27,950	315,517	27,460	208,475
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,970	9,281	2,620	13,604	1,050	5,222	1,390	6,735
Net business income	20	25,700	478,577	25,530	467,828	23,090	459,433	22,780	427,789
Net professional income	21	4,650	364,551	5,880	347,608	3,870	363,721	4,810	329,746
Net commission income	22	1,890	69,900	2,250	36,335	1,760	83,168	1,950	34,045
Net farming income	23	2,560	2,749	1,280	296	2,560	5,203	1,140	2,192
Net fishing income	24	70	3,558	0	0	100	6,612	0	0
Workers' compensation benefits	25	8,920	125,936	8,270	89,931	9,190	148,297	8,240	98,455
Social assistance payments	26	14,310	165,917	11,860	138,819	13,240	156,667	11,740	145,259
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	270,410	25,894,182	265,580	19,449,434	241,390	23,949,158	236,240	17,413,385
Registered pension plan (RPP) deduction	29	108,200	681,026	133,170	734,455	91,620	590,773	110,300	614,406
RRSP/PRPP deduction	30	125,410	1,143,070	119,860	809,584	113,560	1,175,864	108,380	840,960
FHSA deduction	31	5,470	36,011	4,280	26,909	2,910	19,561	2,280	14,487
Deduction for elected split-pension amount	32	680	6,011	300	1,457	1,550	19,587	610	4,097
Annual union, professional, or like dues	33	105,540	116,283	117,890	126,381	90,740	100,276	98,010	103,876
Child care expenses	34	30,480	71,700	46,360	88,730	13,150	26,443	11,300	17,511
Business investment loss	35	120	3,204	40	2,490	120	4,812	50	1,588
Moving expenses	36	280	3,697	240	2,587	200	2,760	190	2,481
Support payments made	37	650	7,083	90	514	650	14,726	50	537
Carrying charges and interest expenses	38	10,100	68,103	8,060	36,661	11,740	88,564	10,120	49,461
Deduction for CPP or QPP contributions on self-employment and other earnings	39	20,920	33,748	23,120	38,079	19,440	33,059	21,040	34,394
Deduction for CPP or QPP enhanced contributions on employment income	40	231,460	153,349	225,320	134,594	200,130	132,027	193,580	113,864

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

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	380	30,944	110	5,769	490	39,103	140	4,549
Other employment expenses	43	19,280	71,370	17,310	36,521	16,530	72,996	14,130	33,000
Clergy residence deduction	44	200	3,117	30	408	200	3,040	20	447
Other deductions	45	14,700	28,087	12,630	23,680	12,630	26,081	11,680	26,044
Total deductions before adjustments	46	250,250	2,459,060	246,530	2,071,425	219,730	2,351,854	214,500	1,863,984
Social benefits repayment	47	5,600	6,591	800	1,017	4,520	5,822	680	925
Net income	48	269,490	23,442,566	264,320	17,391,839	240,530	21,612,113	235,260	15,557,664
Canadian Forces personnel and police deduction	49	130	3,959	30	683	70	1,883	10	402
Security options deductions	50	460	28,987	190	9,398	430	41,315	190	10,668
Other payments deduction	51	23,040	291,852	20,010	228,752	22,220	304,973	19,840	243,714
Non-capital losses of other years	52	370	4,293	430	2,269	370	4,785	440	2,759
Net capital losses of other years	53	5,250	15,053	2,990	5,828	5,440	19,980	3,840	9,316
Capital gains deduction	54	700	124,459	380	67,184	850	156,423	480	91,973
Northern residents deductions	55	1,280	6,615	980	4,540	1,330	6,488	1,090	5,013
Additional deductions	56	270	20,042	0	0	290	19,784	270	16,941
Farming/fishing losses of prior years	57	120	1,214	60	391	120	660	60	379
Total deductions from net income	58	31,200	499,516	25,120	342,492	30,690	561,970	25,940	382,084
Taxable income assessed	59	259,710	22,944,426	255,960	17,057,989	230,480	21,052,451	226,310	15,177,300
Basic personal amount	60	275,380	4,284,163	275,950	4,309,847	245,990	3,832,350	245,570	3,839,576
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	28,820	341,815	11,750	127,668	24,100	281,905	10,580	112,337
Canada caregiver amount	63	1,960	13,807	2,400	17,001	2,810	20,209	3,170	22,090
Amount for an eligible dependant	64	15,410	219,649	38,100	543,463	8,310	113,815	17,900	241,458
Family caregiver amount for children under 18 years of age	65	4,020	11,835	3,170	8,965	2,330	6,743	1,380	3,925
CPP or QPP contributions through employment	66	231,750	690,231	225,760	624,529	200,390	595,213	194,000	530,384
CPP or QPP contributions on self-employment and other earnings	67	20,230	24,000	22,530	27,169	18,930	23,480	20,550	24,538
Employment insurance premiums	68	217,250	157,594	221,650	150,466	186,000	134,725	189,710	127,575
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	810	4,836	70	426	630	3,756	50	300
Canada employment amount	73	237,890	338,545	232,300	330,247	206,680	293,994	200,290	284,569
Home accessibility expenses	74	120	962	90	741	100	736	110	777
Home buyers' amount	75	1,910	16,069	1,360	10,956	1,170	9,690	850	7,037
Digital news subscription expenses	76	2,170	472	1,780	362	2,180	469	1,880	397
Pension income amount	77	2,030	3,765	3,820	7,224	4,550	8,775	9,700	18,744
Disability amount	78	3,490	34,353	3,400	33,451	3,410	33,557	3,630	35,710
Disability amount transferred from a dependant	79	5,110	78,863	5,410	77,914	3,950	54,374	3,560	45,005
Interest paid on student loans	80	4,480	3,019	6,300	4,024	2,290	1,431	2,990	1,816



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

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	7,140	13,808	13,760	23,123	4,190	7,480	7,600	12,361
Tuition, education, and textbook amounts transferred from a child	82	15,330	22,089	16,400	25,692	21,690	49,908	17,570	40,763
Amounts transferred from spouse or common-law partner	83	2,480	8,934	1,620	9,690	2,180	10,968	2,710	18,830
Medical expenses	84	75,320	218,765	118,850	343,725	71,470	274,766	106,320	301,787
Total tax credits on personal amounts	85	275,380	985,755	275,960	1,012,650	245,990	874,680	245,570	859,965
Allowable charitable donations and government gifts	86	53,110	73,138	47,420	38,904	48,190	69,029	42,750	40,334
Eligible cultural and ecological gifts	87	110	315	70	188	0	0	60	78
Total tax credit on donations and gifts	88	52,570	21,284	46,850	10,654	47,880	20,453	42,430	11,275
Total federal non-refundable tax credits	89	275,380	1,007,039	275,960	1,023,305	245,990	895,133	245,570	871,240
Federal dividend tax credit	90	32,900	131,133	22,470	49,325	33,650	143,100	25,690	53,838
Minimum tax carryover	91	860	5,461	600	3,621	1,150	7,230	710	4,268
Basic federal tax	92	232,000	3,375,286	218,570	2,048,888	205,320	3,213,420	194,190	1,892,291
Federal foreign tax credit	93	13,070	12,194	9,790	4,563	14,360	15,266	12,310	6,742
Federal political contribution tax credit	94	630	132	310	59	690	149	340	66
Investment tax credit	95	440	7,405	130	1,515	530	10,279	150	1,180
Labour-sponsored funds tax credit (provincially registered)	96	33,800	17,209	32,160	14,267	31,720	16,935	31,540	15,034
Alternative minimum tax payable	97	360	11,240	170	4,510	500	13,879	260	8,129
Net federal tax	98	237,960	3,347,980	223,500	2,035,531	211,040	3,181,085	198,560	1,877,297
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	5,600	6,591	800	1,017	4,520	5,822	680	925
Canada workers benefit (CWB)	101	17,720	34,660	15,080	25,599	16,750	34,543	14,970	27,412
Canada Training Credit (CTC)	102	4,880	1,724	9,770	3,346	2,750	987	5,180	1,827
Multigenerational home renovation tax credit (MHRTC)	103	20	72	20	83	20	81	10	58
Eligible educator school supply tax credit	104	310	40	1,790	231	280	35	1,290	170
Net provincial or territorial tax	105	280	17,787	130	5,781	240	19,590	140	8,402
Total tax payable	106	238,010	3,372,411	223,590	2,042,438	211,090	3,206,538	198,630	1,886,705

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

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	214,240	0	203,640	0	240,460	0	225,680	0
Number of non-taxable returns	2	41,590	0	54,990	0	56,080	0	78,460	0
Total number of returns	3	255,830	0	258,630	0	296,540	0	304,140	0
Employment income	4	197,450	16,892,312	191,650	12,045,118	188,790	13,211,966	170,750	8,065,980
Commissions (from employment)	5	5,530	451,707	4,090	144,432	5,060	342,237	3,480	89,929
Other employment income	6	30,230	221,872	18,910	148,889	35,080	224,705	19,640	128,199
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	7,680	92,307	13,990	163,555	126,930	945,434	146,310	1,007,819
Other pensions and superannuation	9	21,600	808,883	22,030	822,011	64,950	2,417,281	76,430	2,606,474
Elected split-pension amount	10	6,870	52,529	21,670	262,308	19,930	172,647	45,000	623,858
Employment insurance and other benefits	11	31,110	249,971	26,250	166,093	36,160	305,286	27,590	181,096
Taxable amount of dividends from taxable Canadian corporations	12	40,370	1,454,802	34,130	568,844	51,790	1,750,560	44,950	703,125
Interest and other investment income	13	99,330	348,928	103,560	269,033	125,470	540,815	132,680	393,769
Net partnership income (limited or non-active partners only)	14	550	230	260	715	620	3,060	310	706
Net rental income	15	24,120	127,194	20,020	74,298	26,000	183,851	20,380	107,256
Taxable capital gains	16	26,730	754,744	25,380	431,371	36,070	1,120,265	34,480	512,101
RRSP income	17	17,270	220,373	16,490	211,931	25,900	426,443	26,580	405,129
Other income	18	38,170	571,363	38,500	411,332	63,720	1,014,508	63,400	736,793
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	570	2,843	700	2,976	360	1,735	500	2,314
Net business income	20	22,980	493,408	22,190	410,312	24,530	520,087	21,170	339,301
Net professional income	21	3,890	339,995	4,540	269,969	4,740	354,166	4,600	225,189
Net commission income	22	1,650	79,029	1,700	40,320	1,680	73,991	1,600	38,405
Net farming income	23	3,040	9,117	1,380	3,159	4,310	17,724	1,790	4,564
Net fishing income	24	90	6,410	10	979	130	8,998	10	257
Workers' compensation benefits	25	11,460	210,867	8,510	109,392	14,350	297,275	8,170	116,181
Social assistance payments	26	16,270	207,290	14,570	191,592	21,270	268,987	18,930	250,262
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	251,010	23,597,149	248,160	16,771,236	293,400	24,226,935	297,730	16,689,120
Registered pension plan (RPP) deduction	29	82,230	481,750	95,070	465,507	62,490	299,363	62,520	232,097
RRSP/PRPP deduction	30	112,820	1,323,161	104,990	932,807	107,570	1,339,387	88,530	851,797
FHSA deduction	31	1,710	11,737	1,320	8,947	950	6,950	850	5,879
Deduction for elected split-pension amount	32	11,170	135,922	7,640	65,892	30,950	389,386	21,980	184,534
Annual union, professional, or like dues	33	86,260	88,825	87,920	82,743	76,000	65,654	67,930	49,863
Child care expenses	34	4,510	8,389	1,700	2,889	1,360	2,590	380	733
Business investment loss	35	80	2,844	40	1,354	100	4,557	40	1,345
Moving expenses	36	170	2,572	140	1,599	130	1,429	90	722
Support payments made	37	690	19,015	40	935	890	26,252	20	341
Carrying charges and interest expenses	38	15,110	111,882	13,890	71,037	21,090	154,426	19,680	92,230
Deduction for CPP or QPP contributions on self-employment and other earnings	39	20,760	35,762	21,410	33,253	23,760	40,145	20,880	29,144
Deduction for CPP or QPP enhanced contributions on employment income	40	191,630	119,848	183,630	97,967	177,950	96,827	157,410	67,582

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

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	510	35,157	150	5,385	470	28,934	150	3,756
Other employment expenses	43	14,550	69,116	12,000	29,578	11,850	57,589	7,550	18,897
Clergy residence deduction	44	180	2,794	0	0	230	3,459	30	344
Other deductions	45	12,820	40,402	12,080	35,537	14,810	54,517	13,700	52,518
Total deductions before adjustments	46	219,220	2,491,563	212,800	1,837,818	229,850	2,574,109	209,010	1,593,676
Social benefits repayment	47	4,380	6,621	620	891	4,330	7,657	710	1,267
Net income	48	250,190	21,116,341	247,200	14,943,215	292,580	21,659,741	297,010	15,101,142
Canadian Forces personnel and police deduction	49	30	861	0	0	0	0	0	0
Security options deductions	50	430	75,274	180	14,199	360	51,027	120	5,999
Other payments deduction	51	27,480	418,157	22,940	300,993	38,990	590,268	45,630	488,453
Non-capital losses of other years	52	380	5,804	430	4,176	440	9,236	420	3,138
Net capital losses of other years	53	6,510	27,467	5,170	12,239	8,380	38,020	7,010	14,842
Capital gains deduction	54	1,140	198,140	630	117,622	1,470	253,037	700	121,237
Northern residents deductions	55	1,490	7,119	1,170	5,047	1,640	7,656	1,300	5,525
Additional deductions	56	270	17,864	270	15,855	560	19,951	610	12,834
Farming/fishing losses of prior years	57	130	1,582	60	345	200	1,511	60	352
Total deductions from net income	58	37,240	755,707	30,520	471,655	51,180	974,733	55,080	652,521
Taxable income assessed	59	236,820	20,362,778	235,770	14,472,995	286,750	20,686,970	288,880	14,450,474
Basic personal amount	60	255,830	3,993,254	258,620	4,048,044	296,540	4,635,466	304,140	4,764,989
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	24,820	277,282	10,220	100,963	30,070	311,587	9,100	77,840
Canada caregiver amount	63	3,460	24,034	3,850	25,503	4,200	27,866	4,210	27,742
Amount for an eligible dependant	64	3,500	46,414	5,370	68,285	1,330	17,497	1,180	14,000
Family caregiver amount for children under 18 years of age	65	1,050	3,037	360	1,002	360	1,028	60	170
CPP or QPP contributions through employment	66	192,010	548,049	184,230	466,398	178,670	455,320	158,360	333,559
CPP or QPP contributions on self-employment and other earnings	67	20,320	25,416	21,020	23,774	23,410	28,582	20,620	20,899
Employment insurance premiums	68	177,650	124,062	180,580	113,177	165,500	103,896	155,610	82,221
PPIP premiums paid	69	189,300	61,243	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	550	3,279	40	228	510	3,084	40	216
Canada employment amount	73	202,180	284,909	194,690	274,173	199,830	272,586	177,970	243,330
Home accessibility expenses	74	110	846	100	665	120	884	140	983
Home buyers' amount	75	720	5,915	550	4,610	390	3,304	340	2,944
Digital news subscription expenses	76	2,590	572	2,150	434	4,330	931	3,470	705
Pension income amount	77	27,550	54,128	39,720	77,732	79,870	157,232	103,370	202,601
Disability amount	78	4,540	44,789	4,680	46,104	6,590	64,877	6,400	63,063
Disability amount transferred from a dependant	79	2,980	35,557	2,830	29,669	2,570	26,861	2,450	23,284
Interest paid on student loans	80	1,010	708	1,260	769	440	341	530	334

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

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	2,340	4,117	3,990	6,101	1,420	2,205	2,210	2,733
Tuition, education, and textbook amounts transferred from a child	82	15,600	42,530	9,830	26,938	7,010	20,215	3,230	9,219
Amounts transferred from spouse or common-law partner	83	4,450	25,820	6,850	48,162	12,630	78,684	18,370	129,239
Medical expenses	84	78,060	228,611	112,980	314,178	100,630	330,863	138,340	422,277
Total tax credits on personal amounts	85	255,830	875,952	258,630	859,711	296,540	989,682	304,140	969,116
Allowable charitable donations and government gifts	86	48,290	69,929	44,320	38,963	58,130	81,746	53,560	55,958
Eligible cultural and ecological gifts	87	0	0	0	0	100	830	100	876
Total tax credit on donations and gifts	88	48,030	20,581	44,070	10,760	57,900	24,131	53,360	16,215
Total federal non-refundable tax credits	89	255,830	896,533	258,630	870,471	296,540	1,013,813	304,140	985,331
Federal dividend tax credit	90	38,880	159,129	32,260	63,845	49,250	193,854	41,800	80,516
Minimum tax carryover	91	1,600	9,134	1,070	6,062	2,410	12,647	1,330	6,439
Basic federal tax	92	208,010	3,048,565	198,910	1,739,730	234,680	2,911,964	221,680	1,564,803
Federal foreign tax credit	93	17,430	23,470	16,360	8,036	23,680	21,537	22,800	8,816
Federal political contribution tax credit	94	770	184	360	66	1,050	210	520	89
Investment tax credit	95	540	7,618	150	1,425	510	6,289	140	909
Labour-sponsored funds tax credit (provincially registered)	96	32,460	17,758	31,470	15,588	28,810	15,630	23,120	11,367
Alternative minimum tax payable	97	600	19,826	330	9,571	870	29,852	320	9,543
Net federal tax	98	214,190	3,012,047	203,580	1,724,685	240,410	2,881,641	225,630	1,553,233
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	4,380	6,621	620	891	4,330	7,657	710	1,267
Canada workers benefit (CWB)	101	18,430	38,983	16,870	31,243	19,270	39,486	16,300	28,310
Canada Training Credit (CTC)	102	1,460	529	2,640	904	850	273	1,310	409
Multigenerational home renovation tax credit (MHRTC)	103	10	48	0	0	0	0	0	0
Eligible educator school supply tax credit	104	200	29	770	102	100	15	300	41
Net provincial or territorial tax	105	190	14,200	80	3,120	190	8,029	70	3,027
Total tax payable	106	214,240	3,032,907	203,640	1,728,752	240,460	2,897,360	225,680	1,557,572

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

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	185,500	0	169,720	0	135,560	0	129,620	0
Number of non-taxable returns	2	98,170	0	126,860	0	97,940	0	122,150	0
Total number of returns	3	283,660	0	296,580	0	233,500	0	251,770	0
Employment income	4	107,530	5,316,233	84,740	2,723,171	44,050	1,631,570	28,620	684,111
Commissions (from employment)	5	2,520	172,456	1,720	29,892	840	47,823	520	7,035
Other employment income	6	28,250	63,842	14,350	24,746	21,020	21,394	9,810	8,497
Old age security (OAS) pension	7	245,280	1,888,741	265,280	2,038,630	227,060	1,922,469	246,060	2,074,230
CPP or QPP benefits	8	247,720	2,227,739	262,720	2,010,379	226,660	2,220,395	239,410	1,917,384
Other pensions and superannuation	9	134,140	3,763,950	143,520	3,388,472	152,070	4,146,714	153,370	3,445,296
Elected split-pension amount	10	24,290	208,552	55,630	732,286	20,830	199,586	49,950	701,995
Employment insurance and other benefits	11	22,470	198,406	13,130	88,536	8,510	70,435	3,450	21,890
Taxable amount of dividends from taxable Canadian corporations	12	50,950	1,539,147	45,210	559,033	42,820	1,095,207	39,510	404,567
Interest and other investment income	13	124,630	594,988	133,790	434,075	101,650	501,750	110,480	402,115
Net partnership income (limited or non-active partners only)	14	620	6,427	300	600	460	2,762	270	555
Net rental income	15	20,840	180,646	16,130	90,908	15,110	144,107	11,610	77,572
Taxable capital gains	16	36,240	1,067,997	34,490	434,776	30,170	694,810	29,930	335,027
RRSP income	17	28,290	473,597	26,740	399,115	12,200	155,189	11,180	129,636
Other income	18	44,240	306,689	40,170	167,428	34,930	239,951	32,390	179,115
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	260	1,128	360	1,356	190	845	190	889
Net business income	20	18,630	281,901	12,980	148,965	11,130	129,692	6,570	54,682
Net professional income	21	4,130	246,850	3,240	102,496	2,890	140,341	1,760	38,156
Net commission income	22	1,370	45,492	990	21,476	980	25,029	510	8,288
Net farming income	23	4,140	10,493	1,510	1,512	3,250	2,336	1,010	621
Net fishing income	24	90	4,611	0	0	40	1,484	0	0
Workers' compensation benefits	25	10,800	148,417	4,210	43,587	1,840	17,950	610	6,485
Social assistance payments	26	5,140	38,246	5,010	39,734	640	6,375	1,120	11,070
Net federal supplements	27	95,280	559,124	101,680	606,218	89,270	542,894	104,320	674,660
Total income assessed	28	282,870	19,346,356	295,120	14,105,011	232,850	13,961,800	250,560	11,195,033
Registered pension plan (RPP) deduction	29	22,850	81,314	18,900	52,150	4,180	10,373	2,390	5,391
RRSP/PRPP deduction	30	54,790	751,547	39,310	492,490	11,920	162,544	7,300	109,499
FHSA deduction	31	490	3,662	400	2,851	80	591	60	445
Deduction for elected split-pension amount	32	56,180	739,314	29,470	259,483	58,980	811,233	21,500	205,873
Annual union, professional, or like dues	33	38,590	24,288	29,020	16,386	15,070	7,570	8,930	4,241
Child care expenses	34	330	549	100	214	70	87	30	41
Business investment loss	35	90	4,988	30	1,216	40	2,195	20	880
Moving expenses	36	60	868	30	450	20	148	20	75
Support payments made	37	680	16,776	20	175	510	10,863	20	156
Carrying charges and interest expenses	38	22,070	182,217	20,560	93,348	19,000	126,733	17,830	80,267
Deduction for CPP or QPP contributions on self-employment and other earnings	39	14,710	21,813	10,250	12,120	5,250	7,101	3,010	3,159
Deduction for CPP or QPP enhanced contributions on employment income	40	88,990	35,205	68,700	20,895	0	0	14,930	3,478

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

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	12,660	923	10,370	878	5,920	371
Exploration and development expenses	42	420	26,983	130	3,511	320	17,196	110	1,984
Other employment expenses	43	5,500	28,173	2,600	6,570	1,890	9,445	640	1,587
Clergy residence deduction	44	180	2,357	20	276	120	1,402	10	121
Other deductions	45	12,440	62,097	10,420	67,204	6,530	57,355	5,900	144,269
Total deductions before adjustments	46	168,760	1,983,890	130,960	1,030,307	102,410	1,232,240	62,840	561,843
Social benefits repayment	47	18,560	72,288	9,500	31,974	16,480	79,629	11,500	47,640
Net income	48	282,540	17,306,483	294,930	13,045,975	232,710	12,656,178	250,470	10,587,935
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	150	25,051	0	0	0	0	0	0
Other payments deduction	51	103,600	745,136	105,980	689,177	90,900	566,774	105,670	691,899
Non-capital losses of other years	52	270	3,772	250	2,073	160	2,130	120	1,694
Net capital losses of other years	53	8,130	31,461	6,850	16,747	6,950	33,785	6,060	13,693
Capital gains deduction	54	1,240	193,623	490	74,048	670	86,122	280	32,067
Northern residents deductions	55	1,540	6,835	1,110	4,342	1,110	4,523	830	3,142
Additional deductions	56	1,790	27,415	2,020	22,800	2,660	24,913	3,160	18,360
Farming/fishing losses of prior years	57	190	1,579	50	498	110	587	30	216
Total deductions from net income	58	114,210	1,036,109	114,690	814,986	100,060	750,399	113,630	761,483
Taxable income assessed	59	281,740	16,273,985	293,530	12,238,262	232,080	11,906,831	249,380	9,827,077
Basic personal amount	60	283,660	4,439,926	296,580	4,648,891	233,500	3,656,683	251,770	3,946,791
Age amount	61	259,840	1,930,236	285,440	2,238,708	219,860	1,698,755	243,610	1,936,612
Spouse or common-law partner amount	62	28,810	217,333	7,170	46,660	21,020	105,266	4,050	25,978
Canada caregiver amount	63	3,900	24,984	4,000	24,961	3,360	21,258	3,070	18,925
Amount for an eligible dependant	64	460	6,145	480	5,573	210	2,856	240	2,898
Family caregiver amount for children under 18 years of age	65	90	262	10	37	40	99	0	0
CPP or QPP contributions through employment	66	90,220	170,912	69,910	105,332	23,140	32,739	15,590	17,917
CPP or QPP contributions on self-employment and other earnings	67	14,590	15,576	10,160	8,722	5,220	5,078	2,980	2,283
Employment insurance premiums	68	88,030	42,821	71,850	28,373	32,390	12,327	21,930	6,913
PPIP premiums paid	69	95,710	20,021	74,680	11,995	36,220	5,757	23,530	2,980
PPIP premiums payable on employment income	70	2,490	641	1,320	293	740	154	360	59
PPIP premiums payable on self-employment income	71	0	0	12,690	1,188	10,400	1,130	5,930	478
Volunteer firefighters' amount/search and rescue volunteers' amount	72	310	1,836	20	144	120	708	0	0
Canada employment amount	73	123,960	153,138	93,920	117,949	60,880	63,271	36,930	39,874
Home accessibility expenses	74	350	2,276	360	1,817	1,120	3,839	820	3,007
Home buyers' amount	75	190	1,591	200	1,737	70	656	70	660
Digital news subscription expenses	76	5,730	1,197	4,730	921	6,330	1,357	4,420	890
Pension income amount	77	147,030	284,023	168,910	327,090	158,390	303,960	168,220	322,184
Disability amount	78	7,530	74,277	6,720	66,194	7,410	73,049	6,600	65,089
Disability amount transferred from a dependant	79	1,790	17,609	1,810	16,712	1,150	11,195	1,200	10,922
Interest paid on student loans	80	130	153	170	233	40	58	50	56



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

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	660	840	1,030	1,196	340	377	510	502
Tuition, education, and textbook amounts transferred from a child	82	1,730	5,030	520	1,500	430	1,343	90	254
Amounts transferred from spouse or common-law partner	83	30,350	219,307	26,000	180,908	38,990	300,595	22,770	154,857
Medical expenses	84	111,820	339,577	140,360	436,604	101,800	360,082	126,500	375,078
Total tax credits on personal amounts	85	283,660	1,195,787	296,580	1,241,064	233,500	999,390	251,770	1,040,294
Allowable charitable donations and government gifts	86	54,380	127,589	49,400	44,932	52,450	101,915	46,930	46,820
Eligible cultural and ecological gifts	87	0	0	80	378	140	933	0	0
Total tax credit on donations and gifts	88	54,260	40,190	49,280	12,501	52,380	30,831	46,910	12,987
Total federal non-refundable tax credits	89	283,660	1,235,977	296,580	1,253,564	233,500	1,030,222	251,770	1,053,282
Federal dividend tax credit	90	45,410	168,271	38,860	65,446	37,900	123,915	34,240	49,583
Minimum tax carryover	91	2,130	9,792	1,000	4,209	1,110	4,863	480	2,107
Basic federal tax	92	183,740	1,831,622	168,990	942,473	135,870	1,198,713	130,330	745,066
Federal foreign tax credit	93	23,100	18,317	21,900	8,287	19,990	12,310	20,630	6,814
Federal political contribution tax credit	94	1,250	217	700	109	1,360	234	790	112
Investment tax credit	95	400	4,410	120	825	250	3,371	100	550
Labour-sponsored funds tax credit (provincially registered)	96	350	118	210	69	0	0	0	0
Alternative minimum tax payable	97	710	35,656	280	6,901	410	16,485	180	3,455
Net federal tax	98	185,150	1,811,491	169,570	934,756	135,360	1,183,393	129,500	737,927
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	18,560	72,288	9,500	31,974	16,480	79,629	11,500	47,640
Canada workers benefit (CWB)	101	5,650	8,874	3,910	5,080	1,300	2,073	740	1,085
Canada Training Credit (CTC)	102	90	27	130	40	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	20	86	10	48	10	32	10	39
Eligible educator school supply tax credit	104	30	3	110	16	10	2	0	0
Net provincial or territorial tax	105	150	2,436	40	415	100	1,585	0	0
Total tax payable	106	185,500	1,886,232	169,720	967,159	135,560	1,264,614	129,620	785,704

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

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	100,370	0	100,180	0	100,910	0	122,180	0
Number of non-taxable returns	2	83,140	0	107,350	0	107,150	0	177,850	0
Total number of returns	3	183,510	0	207,530	0	208,060	0	300,040	0
Employment income	4	17,520	564,389	8,980	171,337	8,400	224,476	3,310	55,870
Commissions (from employment)	5	310	16,927	0	0	120	6,703	0	0
Other employment income	6	15,030	18,316	6,420	4,888	17,260	10,557	7,240	4,359
Old age security (OAS) pension	7	180,570	1,645,228	204,570	1,862,552	205,630	1,835,142	297,520	2,660,040
CPP or QPP benefits	8	179,930	1,746,019	198,380	1,541,550	203,280	1,963,410	280,700	2,270,735
Other pensions and superannuation	9	133,000	3,665,549	135,160	2,878,130	150,740	3,716,436	186,020	3,314,041
Elected split-pension amount	10	15,260	151,581	37,020	532,740	13,430	126,020	28,200	409,343
Employment insurance and other benefits	11	2,680	20,359	780	4,673	670	4,976	180	1,074
Taxable amount of dividends from taxable Canadian corporations	12	36,070	864,756	35,410	381,488	44,750	1,199,573	54,700	715,624
Interest and other investment income	13	80,950	455,465	90,950	398,954	103,410	757,452	144,180	925,741
Net partnership income (limited or non-active partners only)	14	400	10,733	240	1,427	460	8,277	310	1,191
Net rental income	15	11,030	113,726	8,680	64,363	12,850	201,913	12,350	117,888
Taxable capital gains	16	24,960	619,086	26,370	323,419	32,340	1,384,220	42,260	1,074,226
RRSP income	17	3,160	28,392	3,210	17,159	4,970	33,321	6,730	39,964
Other income	18	28,230	254,347	30,180	204,349	38,420	452,814	53,480	501,166
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	90	336	90	384	40	177	30	128
Net business income	20	6,010	48,684	2,970	17,930	3,320	29,340	1,520	9,553
Net professional income	21	1,710	64,308	750	14,057	1,040	32,775	310	3,420
Net commission income	22	560	8,536	250	3,078	370	4,502	140	738
Net farming income	23	2,310	-645	620	1,055	1,860	2,019	610	1,123
Net fishing income	24	30	535	0	0	0	0	0	0
Workers' compensation benefits	25	1,220	11,953	320	4,437	1,870	18,880	480	6,294
Social assistance payments	26	410	4,212	740	7,643	410	3,942	770	7,878
Net federal supplements	27	71,160	399,709	94,470	613,415	92,600	464,939	171,740	1,127,932
Total income assessed	28	183,030	10,712,939	206,700	9,060,496	207,590	12,482,812	299,360	13,259,891
Registered pension plan (RPP) deduction	29	790	2,114	470	1,503	390	1,091	280	1,587
RRSP/PRPP deduction	30	1,520	21,492	760	26,306	980	13,134	840	21,607
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	47,750	685,770	13,010	126,324	42,390	612,776	7,950	71,045
Annual union, professional, or like dues	33	6,110	2,616	2,750	1,053	3,030	1,058	1,080	279
Child care expenses	34	20	16	0	0	0	0	0	0
Business investment loss	35	30	1,840	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0	0	0
Support payments made	37	530	11,051	0	0	640	11,840	0	0
Carrying charges and interest expenses	38	16,000	112,266	15,750	72,489	19,800	143,144	24,430	132,604
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 (Quebec)

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	5,200	406	2,350	135	0	0	990	54
Exploration and development expenses	42	280	10,664	110	2,088	350	14,470	180	4,289
Other employment expenses	43	630	3,118	180	529	190	1,035	60	149
Clergy residence deduction	44	80	664	10	98	40	362	0	0
Other deductions	45	4,210	70,158	4,550	154,519	4,870	83,789	7,860	195,461
Total deductions before adjustments	46	65,820	922,230	34,420	385,908	61,210	885,178	38,630	427,526
Social benefits repayment	47	12,410	64,777	9,480	43,079	14,960	80,765	15,110	77,368
Net income	48	182,940	9,730,615	206,660	8,634,585	207,530	11,520,774	299,310	12,756,248
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	72,190	415,607	95,290	625,279	93,810	487,084	172,350	1,141,043
Non-capital losses of other years	52	80	1,099	50	401	70	2,237	50	669
Net capital losses of other years	53	6,230	27,239	5,800	14,174	8,020	43,752	9,190	31,398
Capital gains deduction	54	390	55,702	170	23,754	520	87,115	310	55,259
Northern residents deductions	55	850	3,294	710	2,647	740	2,709	740	2,636
Additional deductions	56	3,310	33,280	4,100	26,439	6,120	40,626	10,550	109,715
Farming/fishing losses of prior years	57	0	0	20	102	0	0	0	0
Total deductions from net income	58	80,740	546,843	103,180	693,001	105,010	665,472	185,130	1,342,363
Taxable income assessed	59	182,430	9,194,168	205,700	7,942,698	206,710	10,857,381	296,010	11,420,359
Basic personal amount	60	183,510	2,874,964	207,530	3,254,306	208,060	3,259,062	300,040	4,704,445
Age amount	61	173,850	1,366,015	201,020	1,616,341	196,120	1,567,339	288,760	2,364,896
Spouse or common-law partner amount	62	16,040	62,459	2,490	17,085	18,440	64,321	2,560	18,293
Canada caregiver amount	63	2,970	18,213	2,270	13,510	3,780	22,712	2,150	12,790
Amount for an eligible dependant	64	70	857	140	1,590	40	466	150	1,509
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	630	188	270	70	240	74	110	41
CPP or QPP contributions on self-employment and other earnings	67	0	0	0	0	0	0	0	0
Employment insurance premiums	68	10,700	3,583	6,020	1,666	3,130	983	1,560	409
PPIP premiums paid	69	12,700	1,815	6,740	755	4,140	587	1,980	213
PPIP premiums payable on employment income	70	260	48	110	15	90	14	70	8
PPIP premiums payable on self-employment income	71	5,220	522	2,360	174	0	0	990	70
Volunteer firefighters' amount/search and rescue volunteers' amount	72	50	270	0	0	10	74	0	0
Canada employment amount	73	31,100	26,589	14,970	13,294	25,070	15,710	10,410	6,429
Home accessibility expenses	74	970	3,188	700	2,233	990	3,843	970	3,443
Home buyers' amount	75	30	268	30	297	20	150	60	494
Digital news subscription expenses	76	5,160	1,133	3,360	700	4,350	1,038	3,220	764
Pension income amount	77	136,030	259,656	143,520	271,570	154,100	288,715	194,060	354,566
Disability amount	78	7,220	71,208	6,630	65,303	11,860	116,930	15,300	150,361
Disability amount transferred from a dependant	79	750	7,168	790	7,271	590	5,500	780	7,272
Interest paid on student loans	80	20	89	0	0	0	0	0	0



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

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	160	131	260	201	90	55	130	90
Tuition, education, and textbook amounts transferred from a child	82	150	422	40	139	70	234	20	73
Amounts transferred from spouse or common-law partner	83	36,130	286,435	17,950	117,540	46,890	378,132	16,860	109,062
Medical expenses	84	83,530	285,481	108,860	370,842	101,430	432,232	167,670	775,761
Total tax credits on personal amounts	85	183,510	790,611	207,530	863,256	208,060	923,771	300,040	1,276,651
Allowable charitable donations and government gifts	86	45,990	114,219	42,020	48,414	53,730	133,486	61,380	87,203
Eligible cultural and ecological gifts	87	0	0	100	679	130	2,626	130	1,948
Total tax credit on donations and gifts	88	45,970	35,862	41,970	13,754	53,660	41,126	61,300	25,576
Total federal non-refundable tax credits	89	183,510	826,473	207,530	877,010	208,060	964,897	300,040	1,302,227
Federal dividend tax credit	90	31,670	103,883	30,410	46,977	37,300	144,015	44,020	87,930
Minimum tax carryover	91	470	2,161	230	1,057	430	2,229	300	1,194
Basic federal tax	92	100,850	906,280	100,840	600,524	101,410	1,201,959	122,660	962,554
Federal foreign tax credit	93	17,670	10,748	18,910	6,230	22,120	12,437	28,920	11,332
Federal political contribution tax credit	94	1,520	268	820	114	1,650	285	900	118
Investment tax credit	95	210	3,308	100	536	200	3,078	120	1,011
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	0	0
Alternative minimum tax payable	97	290	9,257	140	3,926	480	16,589	440	12,895
Net federal tax	98	100,220	892,158	100,100	593,745	100,650	1,186,260	121,980	950,150
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	12,410	64,777	9,480	43,079	14,960	80,765	15,110	77,368
Canada workers benefit (CWB)	101	400	634	220	310	150	208	80	117
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	20	49	0	0
Eligible educator school supply tax credit	104	0	0	0	0	0	0	0	0
Net provincial or territorial tax	105	110	1,227	0	0	120	1,002	30	99
Total tax payable	106	100,370	958,163	100,180	636,900	100,910	1,268,026	122,180	1,027,617

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.