



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

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	332,630	0	303,790	0	636,420	0
Number of non-taxable returns	2	110,820	0	157,210	0	268,030	0
Total number of returns	3	443,450	0	461,000	0	904,450	0
Employment income	4	285,280	19,494,721	266,730	12,973,273	552,010	32,467,993
Commissions (from employment)	5	9,370	503,338	6,130	135,731	15,490	639,069
Other employment income	6	27,770	192,610	28,870	145,068	56,640	337,678
Old age security (OAS) pension	7	95,580	820,725	110,310	951,064	205,890	1,771,789
CPP or QPP benefits	8	113,550	1,134,791	131,420	1,147,077	244,970	2,281,868
Other pensions and superannuation	9	67,990	1,981,507	85,370	1,932,643	153,360	3,914,149
Elected split-pension amount	10	14,420	125,541	26,170	376,024	40,590	501,565
Employment insurance and other benefits	11	32,950	278,253	34,250	326,547	67,200	604,800
Taxable amount of dividends from taxable Canadian corporations	12	71,860	2,831,768	61,550	1,533,779	133,420	4,365,547
Interest and other investment income	13	119,920	522,782	132,900	542,721	252,830	1,065,503
Net partnership income (limited or non-active partners only)	14	2,030	7,415	1,260	4,950	3,290	12,364
Net rental income	15	26,210	218,859	24,770	205,697	50,980	424,556
Taxable capital gains	16	47,930	1,158,495	44,790	808,265	92,720	1,966,760
RRSP income	17	25,300	327,439	21,750	276,324	47,050	603,763
Other income	18	87,690	563,415	80,710	540,697	168,400	1,104,112
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	1,990	8,542	3,790	17,739	5,780	26,281
Net business income	20	33,520	551,037	29,880	397,131	63,400	948,168
Net professional income	21	4,010	175,190	4,990	165,657	9,000	340,847
Net commission income	22	4,620	67,998	4,380	42,506	9,000	110,504
Net farming income	23	30,890	419,989	14,920	157,624	45,810	577,612
Net fishing income	24	140	611	30	113	170	724
Workers' compensation benefits	25	7,090	91,863	5,340	54,404	12,430	146,267
Social assistance payments	26	26,390	234,914	31,910	304,636	58,300	539,550
Net federal supplements	27	30,110	165,890	40,790	240,567	70,900	406,456
Total income assessed	28	421,000	31,879,612	427,010	23,307,643	848,010	55,187,254
Registered pension plan (RPP) deduction	29	86,690	472,725	117,090	551,633	203,780	1,024,358
RRSP/PRPP deduction	30	93,430	796,465	75,470	461,416	168,900	1,257,881
FHSA deduction	31	9,450	57,835	6,820	40,284	16,270	98,119
Deduction for elected split-pension amount	32	26,170	375,963	14,440	125,909	40,610	501,873
Annual union, professional, or like dues	33	77,730	83,225	106,060	90,926	183,790	174,150
Child care expenses	34	8,630	33,375	25,600	95,773	34,220	129,148
Business investment loss	35	100	2,914	50	3,009	150	5,923
Moving expenses	36	2,660	9,271	2,000	5,703	4,660	14,974



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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	1,280	21,471	80	909	1,360	22,380
Carrying charges and interest expenses	38	39,240	121,724	35,680	98,551	74,920	220,275
Deduction for CPP or QPP contributions on self-employment and other earnings	39	33,220	46,940	27,570	31,501	60,800	78,441
Deduction for CPP or QPP enhanced contributions on employment income	40	257,830	142,127	240,060	107,893	497,890	250,020
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	41	0	0	0	0	0	0
Exploration and development expenses	42	1,070	12,575	600	3,839	1,670	16,414
Other employment expenses	43	20,640	101,214	12,210	30,749	32,860	131,963
Clergy residence deduction	44	1,010	15,181	300	3,458	1,300	18,639
Other deductions	45	14,490	50,056	14,740	67,560	29,230	117,616
Total deductions before adjustments	46	326,630	2,343,199	300,430	1,719,477	627,060	4,062,675
Social benefits repayment	47	15,860	66,204	9,880	43,161	25,730	109,365
Net income	48	419,310	29,520,948	425,010	21,567,826	844,310	51,088,774
Canadian Forces personnel and police deduction	49	70	908	30	300	110	1,208
Security options deductions	50	380	39,379	110	6,472	490	45,850
Other payments deduction	51	56,430	492,160	69,470	599,156	125,890	1,091,317
Non-capital losses of other years	52	460	5,839	700	3,724	1,160	9,563
Net capital losses of other years	53	10,300	34,317	7,900	16,968	18,200	51,285
Capital gains deduction	54	3,680	575,284	2,840	396,411	6,520	971,696
Northern residents deductions	55	3,790	13,360	3,130	9,925	6,920	23,285
Additional deductions	56	830	5,635	1,150	8,222	1,980	13,857
Farming/fishing losses of prior years	57	970	17,075	290	2,543	1,260	19,619
Total deductions from net income	58	74,720	1,184,778	83,560	1,044,055	158,290	2,228,833
Taxable income assessed	59	407,330	28,340,531	409,410	20,526,067	816,740	48,866,598
Basic personal amount	60	443,440	6,886,684	460,990	7,177,713	904,430	14,064,397
Age amount	61	90,850	658,615	108,270	821,963	199,130	1,480,578
Spouse or common-law partner amount	62	46,610	507,102	18,120	194,330	64,730	701,432
Canada caregiver amount	63	4,840	30,838	4,190	26,089	9,030	56,927
Amount for an eligible dependant	64	6,550	98,372	31,800	484,593	38,350	582,965
Family caregiver amount for children under 18 years of age	65	3,010	8,768	3,390	9,998	6,400	18,765
CPP or QPP contributions through employment	66	262,090	608,127	246,380	481,233	508,470	1,089,360



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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	31,860	32,629	26,090	22,041	57,950	54,670
Employment insurance premiums	68	260,710	201,261	251,130	167,638	511,840	368,899
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	3,450	20,706	440	2,664	3,900	23,370
Canada employment amount	73	291,890	409,465	272,400	380,797	564,290	790,262
Home accessibility expenses	74	430	2,600	420	2,417	850	5,017
Home buyers' amount	75	4,580	40,012	3,000	24,325	7,580	64,337
Digital news subscription expenses	76	6,290	1,725	4,830	1,354	11,130	3,079
Pension income amount	77	75,630	144,867	95,590	182,372	171,220	327,238
Disability amount	78	19,650	194,301	21,090	208,334	40,740	402,635
Disability amount transferred from a dependant	79	5,730	81,691	6,510	92,775	12,240	174,465
Interest paid on student loans	80	3,870	2,360	8,050	4,912	11,920	7,272
Tuition, education, and textbook amounts	81	23,040	165,509	28,350	182,833	51,380	348,342
Tuition, education, and textbook amounts transferred from a child	82	6,520	32,461	4,680	22,490	11,200	54,951
Amounts transferred from spouse or common-law partner	83	21,370	155,922	15,160	107,448	36,530	263,370
Medical expenses	84	58,740	232,041	86,110	310,971	144,840	543,012
Total tax credits on personal amounts	85	443,450	1,577,419	461,000	1,636,443	904,440	3,213,862
Allowable charitable donations and government gifts	86	73,370	222,093	68,910	179,353	142,280	401,445
Eligible cultural and ecological gifts	87	0	0	70	209	0	0
Total tax credit on donations and gifts	88	73,080	64,998	68,630	52,323	141,710	117,321
Total federal non-refundable tax credits	89	443,450	1,642,417	461,000	1,688,766	904,440	3,331,183
Federal dividend tax credit	90	66,910	304,723	55,350	164,793	122,250	469,516
Minimum tax carryover	91	4,220	21,742	3,140	15,918	7,360	37,660
Basic federal tax	92	305,130	3,578,319	273,370	2,030,562	578,500	5,608,881
Federal foreign tax credit	93	26,110	23,737	24,990	12,191	51,100	35,928
Federal political contribution tax credit	94	3,790	847	2,280	467	6,070	1,314
Investment tax credit	95	1,320	2,459	290	835	1,610	3,293
Labour-sponsored funds tax credit (provincially registered)	96	7,360	5,003	5,470	3,529	12,820	8,532



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

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	810	24,253	530	14,124	1,340	38,378
Net federal tax	98	319,480	3,565,188	289,580	2,033,917	609,050	5,599,105
CPP contributions on self-employment	99	31,050	78,902	25,840	53,062	56,890	131,965
Social Benefits repayment	100	15,860	66,204	9,880	43,161	25,730	109,365
Canada workers benefit (CWB)	101	49,600	67,377	47,310	66,817	96,910	134,194
Canada Training Credit (CTC)	102	6,180	2,521	10,220	4,346	16,400	6,866
Multigenerational home renovation tax credit (MHRTC)	103	70	113	50	62	120	174
Eligible educator school supply tax credit	104	570	72	2,610	357	3,170	429
Net provincial or territorial tax	105	299,480	2,024,724	258,700	1,160,628	558,180	3,185,352
Total tax payable	106	332,630	5,735,060	303,790	3,290,972	636,420	9,026,032

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

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	4,840	0	3,090	0	24,720	0	18,970	0
Number of non-taxable returns	2	12,560	0	13,760	0	12,670	0	16,290	0
Total number of returns	3	17,400	0	16,850	0	37,390	0	35,270	0
Employment income	4	13,790	206,984	13,240	141,673	30,640	1,089,922	27,500	707,611
Commissions (from employment)	5	140	511	190	356	910	11,564	940	6,202
Other employment income	6	420	1,688	470	1,177	1,450	7,359	1,820	5,003
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	560	1,769	550	1,835	270	934	370	1,252
Other pensions and superannuation	9	20	112	0	0	20	87	0	0
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	360	2,211	190	979	3,760	26,592	2,180	16,645
Taxable amount of dividends from taxable Canadian corporations	12	380	2,300	360	1,904	1,320	11,308	850	3,341
Interest and other investment income	13	1,570	835	1,580	887	4,760	2,827	4,600	2,782
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	400	5,061	330	1,876	1,440	6,588	730	2,599
RRSP income	17	30	121	10	106	390	1,079	150	272
Other income	18	2,830	17,398	3,350	21,388	5,440	26,144	5,230	26,863
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	240	563	360	947	630	2,120	1,090	4,483
Net business income	20	520	4,276	430	2,596	1,970	15,377	1,340	11,700
Net professional income	21	50	260	50	122	200	1,423	230	1,534
Net commission income	22	30	55	30	189	420	1,134	190	804
Net farming income	23	420	4,629	260	2,801	1,090	12,507	620	6,297
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	110	203	70	117	450	1,502	300	883
Social assistance payments	26	670	4,893	790	5,588	2,310	21,717	2,850	28,819
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	15,570	253,968	14,860	184,727	33,970	1,240,839	31,230	827,687
Registered pension plan (RPP) deduction	29	610	607	620	546	4,420	10,645	5,190	12,317
RRSP/PRPP deduction	30	280	535	110	140	3,170	10,854	1,710	3,981
FHSA deduction	31	220	892	120	407	2,020	10,855	1,300	6,524
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	2,220	648	2,260	527	6,420	3,584	8,110	3,964
Child care expenses	34	0	0	0	0	30	67	350	892
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	90	78	100	72	710	863	600	636
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	190	88	160	71	710	302	560	244
Deduction for CPP or QPP contributions on self-employment and other earnings	39	520	257	360	113	2,580	1,637	1,690	981
Deduction for CPP or QPP enhanced contributions on employment income	40	7,530	1,190	6,900	663	29,000	9,605	25,560	6,131

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

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	170	330	0	0	1,530	7,866	420	732
Clergy residence deduction	44	0	0	0	0	0	0	0	0
Other deductions	45	20	6	0	0	840	922	0	0
Total deductions before adjustments	46	8,650	4,640	7,890	2,657	30,190	57,348	26,750	37,311
Social benefits repayment	47	0	0	0	0	0	0	0	0
Net income	48	15,570	249,353	14,860	182,154	33,920	1,183,867	31,170	790,761
Canadian Forces personnel and police deduction	49	0	0	0	0	20	216	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	780	5,097	850	5,705	2,740	23,219	3,140	29,702
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	3,985	0	0	30	4,232	0	0
Northern residents deductions	55	0	0	0	0	0	0	190	468
Additional deductions	56	0	0	0	0	0	0	0	0
Farming/fishing losses of prior years	57	0	0	0	0	20	156	0	0
Total deductions from net income	58	850	9,207	900	6,985	3,200	28,681	3,370	31,356
Taxable income assessed	59	15,080	240,155	14,250	175,171	32,380	1,155,216	29,130	759,472
Basic personal amount	60	17,400	269,881	16,850	261,871	37,390	580,160	35,270	548,406
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	40	446	30	355	830	9,549	660	7,212
Canada caregiver amount	63	0	0	0	0	0	0	10	56
Amount for an eligible dependant	64	20	330	260	4,076	130	1,986	2,050	32,045
Family caregiver amount for children under 18 years of age	65	0	0	0	0	0	0	50	154
CPP or QPP contributions through employment	66	8,070	6,134	7,470	3,529	29,720	46,035	26,490	30,561
CPP or QPP contributions on self-employment and other earnings	67	510	194	350	89	2,470	1,199	1,640	731
Employment insurance premiums	68	11,770	3,096	11,220	2,124	29,910	16,429	26,980	11,601
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	40	258	0	0	210	1,230	40	258
Canada employment amount	73	13,870	19,353	13,260	18,396	30,730	43,524	27,550	38,891
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	20	215	0	0	520	4,603	310	2,401
Digital news subscription expenses	76	0	0	10	5	0	0	70	26
Pension income amount	77	20	27	0	0	20	26	20	27
Disability amount	78	470	5,245	330	3,712	860	8,458	640	6,281
Disability amount transferred from a dependant	79	0	0	0	0	0	0	60	986
Interest paid on student loans	80	0	0	0	0	600	268	1,170	631



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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	1,350	6,005	1,510	6,165	9,240	70,898	9,590	69,986
Tuition, education, and textbook amounts transferred from a child	82	0	0	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	0	0	0	0	0	0	0	0
Medical expenses	84	290	358	360	419	1,070	1,429	1,800	2,201
Total tax credits on personal amounts	85	17,400	46,734	16,850	45,151	37,390	117,993	35,270	112,920
Allowable charitable donations and government gifts	86	260	221	190	128	1,380	1,634	1,160	1,090
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	250	59	180	34	1,350	453	1,130	293
Total federal non-refundable tax credits	89	17,400	46,794	16,850	45,184	37,390	118,446	35,270	113,213
Federal dividend tax credit	90	220	290	200	238	1,170	1,106	660	339
Minimum tax carryover	91	0	0	0	0	0	0	0	0
Basic federal tax	92	4,200	9,193	2,320	3,024	18,600	86,757	12,320	35,535
Federal foreign tax credit	93	80	51	50	15	500	1,077	230	86
Federal political contribution tax credit	94	0	0	0	0	10	2	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	30	15
Alternative minimum tax payable	97	0	0	0	0	0	0	0	0
Net federal tax	98	4,200	9,145	2,330	3,016	21,140	88,897	15,180	38,920
CPP contributions on self-employment	99	460	433	310	189	2,240	2,748	1,480	1,653
Social Benefits repayment	100	0	0	0	0	0	0	0	0
Canada workers benefit (CWB)	101	2,060	2,578	1,790	2,305	10,000	12,000	9,500	12,131
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	20	2	110	14
Net provincial or territorial tax	105	4,190	6,225	2,580	2,242	21,540	59,035	15,360	25,160
Total tax payable	106	4,840	15,807	3,090	5,448	24,720	150,888	18,970	65,744

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

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	29,510	0	24,200	0	31,910	0	27,470	0
Number of non-taxable returns	2	8,200	0	12,370	0	7,450	0	13,210	0
Total number of returns	3	37,710	0	36,560	0	39,360	0	40,680	0
Employment income	4	31,320	1,715,447	27,780	1,179,212	32,050	2,241,368	29,770	1,434,105
Commissions (from employment)	5	1,110	27,809	890	10,116	1,150	41,754	900	17,395
Other employment income	6	1,970	15,392	2,510	7,702	2,460	11,971	2,850	9,979
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	40	229	70	339	80	918	160	1,415
Other pensions and superannuation	9	30	187	20	290	30	285	40	262
Elected split-pension amount	10	0	0	0	0	0	0	0	0
Employment insurance and other benefits	11	4,240	32,253	5,280	58,521	4,780	37,017	7,640	94,739
Taxable amount of dividends from taxable Canadian corporations	12	2,530	46,655	1,150	11,168	3,650	118,116	1,960	47,426
Interest and other investment income	13	5,760	5,004	5,400	3,045	6,530	8,968	6,450	6,752
Net partnership income (limited or non-active partners only)	14	0	0	0	0	30	-29	10	4
Net rental income	15	660	2,132	490	1,675	1,400	4,939	1,280	3,645
Taxable capital gains	16	1,960	15,361	960	9,082	2,400	30,618	1,280	15,543
RRSP income	17	980	4,274	560	1,870	2,150	11,516	1,270	5,281
Other income	18	3,930	10,023	2,870	8,626	4,740	11,827	3,450	10,828
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	400	1,665	740	3,702	250	1,639	510	2,836
Net business income	20	2,860	35,789	2,000	27,329	3,230	56,978	2,990	43,483
Net professional income	21	290	7,918	360	7,950	410	25,676	620	29,898
Net commission income	22	620	3,614	300	2,015	570	4,522	450	3,394
Net farming income	23	1,540	18,840	730	5,590	1,760	20,824	870	5,022
Net fishing income	24	0	0	0	0	20	126	0	0
Workers' compensation benefits	25	520	2,676	460	2,394	630	5,397	460	3,248
Social assistance payments	26	2,220	22,254	3,160	35,685	2,370	24,089	3,360	39,314
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	35,020	1,967,666	32,350	1,376,596	36,640	2,658,678	35,700	1,775,187
Registered pension plan (RPP) deduction	29	7,970	30,666	10,760	40,614	10,040	48,903	13,940	59,349
RRSP/PRPP deduction	30	6,660	34,040	5,060	17,634	9,910	64,847	7,630	32,353
FHSA deduction	31	2,710	17,343	2,040	11,964	1,670	10,631	1,300	8,439
Deduction for elected split-pension amount	32	0	0	0	0	0	0	0	0
Annual union, professional, or like dues	33	8,080	7,206	11,070	9,141	9,160	10,334	12,880	11,271
Child care expenses	34	320	978	2,560	8,073	1,420	5,478	7,190	28,026
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	620	1,144	430	765	400	1,154	250	767
Support payments made	37	0	0	0	0	0	0	0	0
Carrying charges and interest expenses	38	1,160	848	870	578	1,590	1,714	1,070	1,119
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,380	3,375	2,170	2,103	3,480	4,679	3,000	3,551
Deduction for CPP or QPP enhanced contributions on employment income	40	30,200	14,781	26,250	10,632	31,000	17,834	28,210	12,673

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

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	10,678	980	1,839	2,450	9,639	1,450	3,180
Clergy residence deduction	44	50	537	20	131	80	1,047	20	136
Other deductions	45	1,650	2,075	1,840	2,014	1,730	2,434	1,840	2,715
Total deductions before adjustments	46	32,000	123,767	28,180	105,505	33,490	179,209	31,240	163,688
Social benefits repayment	47	380	659	0	0	500	828	30	34
Net income	48	34,950	1,844,526	32,210	1,272,196	36,510	2,482,036	35,430	1,614,757
Canadian Forces personnel and police deduction	49	20	238	0	0	0	0	0	0
Security options deductions	50	10	181	0	0	30	586	20	182
Other payments deduction	51	2,720	24,930	3,590	38,079	2,980	29,486	3,790	42,562
Non-capital losses of other years	52	10	24	30	103	30	146	70	283
Net capital losses of other years	53	400	276	130	140	510	385	160	173
Capital gains deduction	54	70	10,348	40	6,396	120	18,595	70	9,582
Northern residents deductions	55	330	1,077	270	763	410	1,415	320	953
Additional deductions	56	0	0	0	0	20	132	20	144
Farming/fishing losses of prior years	57	40	459	0	0	50	588	20	220
Total deductions from net income	58	3,560	37,712	4,020	45,659	4,090	51,594	4,380	54,253
Taxable income assessed	59	33,550	1,806,939	30,030	1,226,710	35,120	2,430,526	33,230	1,560,739
Basic personal amount	60	37,710	584,633	36,560	566,111	39,360	607,688	40,680	628,417
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,180	37,252	1,420	15,828	5,610	65,082	2,060	22,589
Canada caregiver amount	63	40	231	20	149	90	502	50	233
Amount for an eligible dependant	64	330	5,030	3,740	58,469	760	11,876	5,330	83,134
Family caregiver amount for children under 18 years of age	65	60	178	210	598	270	770	560	1,663
CPP or QPP contributions through employment	66	30,690	65,904	27,020	49,152	31,380	76,249	29,000	56,873
CPP or QPP contributions on self-employment and other earnings	67	3,240	2,381	2,040	1,491	3,330	3,255	2,840	2,493
Employment insurance premiums	68	30,580	22,465	27,370	17,409	30,870	25,262	29,120	19,690
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	330	1,986	40	216	470	2,844	60	378
Canada employment amount	73	31,410	44,641	27,910	39,359	32,230	45,811	29,950	42,241
Home accessibility expenses	74	0	0	0	0	0	0	0	0
Home buyers' amount	75	1,070	9,322	700	5,556	860	7,379	600	4,914
Digital news subscription expenses	76	120	39	100	41	170	47	160	54
Pension income amount	77	30	34	0	0	40	52	50	86
Disability amount	78	810	7,965	740	7,266	850	8,357	830	8,138
Disability amount transferred from a dependant	79	90	1,263	280	4,559	340	5,417	730	12,008
Interest paid on student loans	80	1,340	908	2,720	1,803	900	558	1,780	1,060

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

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	5,340	46,861	5,680	48,672	2,520	18,858	3,380	20,878
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	440	1,936	200	906	650	2,761	260	1,187
Medical expenses	84	1,520	2,639	2,810	4,275	2,140	4,969	4,220	8,470
Total tax credits on personal amounts	85	37,710	125,353	36,560	123,295	39,360	133,179	40,680	137,197
Allowable charitable donations and government gifts	86	2,530	3,934	2,120	2,372	4,080	7,264	3,160	3,902
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	2,500	1,090	2,080	645	4,050	2,033	3,130	1,089
Total federal non-refundable tax credits	89	37,710	126,443	36,560	123,940	39,360	135,212	40,680	138,286
Federal dividend tax credit	90	2,410	4,418	1,040	1,041	3,530	11,693	1,810	4,712
Minimum tax carryover	91	70	379	20	145	130	732	70	281
Basic federal tax	92	25,670	189,435	20,120	102,254	29,270	303,267	24,020	151,723
Federal foreign tax credit	93	0	0	430	249	1,140	1,013	570	340
Federal political contribution tax credit	94	40	7	0	0	80	16	30	5
Investment tax credit	95	0	0	0	0	0	0	0	0
Labour-sponsored funds tax credit (provincially registered)	96	260	163	0	0	500	325	300	174
Alternative minimum tax payable	97	20	396	0	0	30	964	10	447
Net federal tax	98	27,840	189,351	22,620	104,843	31,040	304,092	26,460	153,982
CPP contributions on self-employment	99	3,040	5,660	1,970	3,542	3,210	7,847	2,740	5,975
Social Benefits repayment	100	380	659	0	0	500	828	30	34
Canada workers benefit (CWB)	101	7,960	10,039	7,040	9,857	6,000	8,270	5,930	9,248
Canada Training Credit (CTC)	102	1,820	580	2,230	720	1,470	651	2,310	1,012
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	50	4	370	49	80	10	360	46
Net provincial or territorial tax	105	25,950	109,424	19,300	49,712	27,980	172,453	20,260	78,730
Total tax payable	106	29,510	305,096	24,200	158,148	31,910	485,226	27,470	238,771

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

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	34,680	0	30,460	0	33,490	0	30,400	0
Number of non-taxable returns	2	7,180	0	13,240	0	6,390	0	10,630	0
Total number of returns	3	41,860	0	43,690	0	39,890	0	41,030	0
Employment income	4	34,110	2,722,688	32,340	1,797,953	32,110	2,755,176	31,400	1,902,741
Commissions (from employment)	5	1,250	60,514	840	20,984	1,180	75,899	720	23,417
Other employment income	6	2,910	15,452	3,210	11,886	2,900	22,629	3,340	15,008
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	140	1,677	350	3,257	290	3,330	570	5,741
Other pensions and superannuation	9	60	465	40	274	90	1,142	80	820
Elected split-pension amount	10	0	0	30	139	20	79	70	563
Employment insurance and other benefits	11	4,300	33,440	5,730	62,544	3,200	27,269	3,510	28,366
Taxable amount of dividends from taxable Canadian corporations	12	5,120	228,251	2,950	104,590	5,670	325,480	3,570	152,250
Interest and other investment income	13	7,820	12,600	7,730	9,050	7,890	14,083	7,920	11,779
Net partnership income (limited or non-active partners only)	14	0	0	0	0	130	381	0	0
Net rental income	15	2,330	6,812	2,150	5,643	2,510	9,418	2,250	8,052
Taxable capital gains	16	2,820	46,550	1,640	18,032	2,950	40,524	1,970	27,413
RRSP income	17	3,270	20,016	2,070	11,010	3,200	24,640	2,410	13,838
Other income	18	5,650	17,554	4,340	13,851	6,180	19,192	5,000	13,756
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	190	1,019	470	2,458	140	842	300	1,508
Net business income	20	3,590	67,822	3,490	55,977	3,500	62,707	3,630	51,509
Net professional income	21	530	29,429	710	29,910	490	24,602	710	27,078
Net commission income	22	630	7,999	620	5,578	560	6,078	720	4,295
Net farming income	23	1,800	18,131	920	6,859	1,930	21,054	970	6,081
Net fishing income	24	0	0	0	0	10	46	0	0
Workers' compensation benefits	25	690	6,538	530	5,014	690	7,470	610	5,531
Social assistance payments	26	2,460	24,099	3,200	38,063	2,290	23,679	2,650	31,113
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	39,320	3,321,322	38,770	2,205,240	37,700	3,465,963	37,260	2,333,499
Registered pension plan (RPP) deduction	29	12,110	66,981	16,930	81,073	12,330	74,747	17,130	89,512
RRSP/PRPP deduction	30	12,630	92,139	9,880	45,547	12,800	96,757	10,540	50,964
FHSA deduction	31	1,310	8,546	1,030	6,559	820	5,168	580	3,583
Deduction for elected split-pension amount	32	0	0	10	25	30	190	0	0
Annual union, professional, or like dues	33	10,270	12,674	14,510	13,500	9,840	12,403	13,920	13,544
Child care expenses	34	2,780	11,942	8,660	36,093	2,360	9,353	4,820	16,980
Business investment loss	35	10	279	0	0	0	0	0	0
Moving expenses	36	260	1,310	200	925	190	1,302	140	733
Support payments made	37	120	712	20	71	190	1,729	20	210
Carrying charges and interest expenses	38	1,960	4,549	1,360	2,214	2,300	5,728	1,600	2,850
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,630	5,321	3,430	4,368	3,480	5,362	3,530	4,246
Deduction for CPP or QPP enhanced contributions on employment income	40	32,970	20,403	30,830	15,383	31,030	19,753	30,240	15,950

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

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	20	527	0	0	40	1,521	0	0
Other employment expenses	43	2,850	11,253	2,000	4,573	2,670	12,164	1,890	4,718
Clergy residence deduction	44	90	1,405	30	296	110	1,649	30	316
Other deductions	45	1,580	2,701	1,650	2,549	1,390	3,210	1,360	2,536
Total deductions before adjustments	46	35,980	240,821	34,220	213,589	34,130	251,128	33,300	206,838
Social benefits repayment	47	560	1,088	40	70	450	868	50	76
Net income	48	39,140	3,084,052	38,440	1,994,779	37,510	3,220,371	36,950	2,130,106
Canadian Forces personnel and police deduction	49	10	131	0	0	0	0	0	0
Security options deductions	50	50	646	0	0	50	2,383	0	0
Other payments deduction	51	3,130	30,637	3,720	43,077	2,940	31,149	3,240	36,644
Non-capital losses of other years	52	40	249	80	256	60	552	90	426
Net capital losses of other years	53	630	2,114	250	442	660	1,788	310	369
Capital gains deduction	54	150	22,562	80	9,540	140	18,741	110	14,150
Northern residents deductions	55	400	1,415	330	1,064	330	1,152	270	911
Additional deductions	56	20	399	0	0	0	0	0	0
Farming/fishing losses of prior years	57	60	1,384	20	79	60	1,378	40	277
Total deductions from net income	58	4,390	59,544	4,440	55,135	4,190	57,260	4,030	53,189
Taxable income assessed	59	37,840	3,024,997	36,430	1,939,844	36,220	3,163,267	35,380	2,077,094
Basic personal amount	60	41,850	645,269	43,690	675,190	39,880	615,787	41,020	635,668
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	7,340	84,934	2,470	27,736	6,380	74,631	2,270	25,615
Canada caregiver amount	63	160	965	130	913	230	1,527	260	1,822
Amount for an eligible dependant	64	1,250	19,322	6,340	98,320	1,490	22,663	6,050	92,249
Family caregiver amount for children under 18 years of age	65	690	1,971	860	2,610	840	2,484	870	2,558
CPP or QPP contributions through employment	66	33,310	85,633	31,530	67,657	31,300	82,299	30,710	69,393
CPP or QPP contributions on self-employment and other earnings	67	3,470	3,690	3,210	3,046	3,310	3,714	3,290	2,960
Employment insurance premiums	68	32,160	27,716	31,370	23,079	29,770	26,286	30,350	23,520
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	490	2,928	60	348	440	2,658	60	360
Canada employment amount	73	34,310	48,805	32,570	46,031	32,390	46,106	31,710	44,951
Home accessibility expenses	74	30	130	30	197	40	195	40	171
Home buyers' amount	75	770	6,816	540	4,323	600	5,221	390	3,244
Digital news subscription expenses	76	180	49	190	60	260	74	190	58
Pension income amount	77	60	104	70	113	100	183	140	245
Disability amount	78	840	8,318	960	9,492	890	8,769	980	9,649
Disability amount transferred from a dependant	79	930	15,147	1,170	18,912	1,160	18,865	1,270	19,860
Interest paid on student loans	80	440	282	970	586	290	162	720	471

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

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	1,740	10,105	2,920	15,292	1,270	6,276	2,400	10,950
Tuition, education, and textbook amounts transferred from a child	82	50	162	70	239	430	1,795	530	2,236
Amounts transferred from spouse or common-law partner	83	800	3,655	280	1,430	690	3,173	270	1,612
Medical expenses	84	2,800	7,138	5,270	12,824	3,400	9,358	5,610	14,101
Total tax credits on personal amounts	85	41,860	145,973	43,690	151,271	39,890	139,835	41,020	144,271
Allowable charitable donations and government gifts	86	5,980	11,669	4,660	6,364	6,980	16,588	5,280	7,997
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	5,940	3,291	4,630	1,756	6,950	4,759	5,250	2,227
Total federal non-refundable tax credits	89	41,860	149,264	43,690	153,027	39,890	144,594	41,020	146,498
Federal dividend tax credit	90	4,980	23,932	2,790	10,874	5,560	34,787	3,380	15,681
Minimum tax carryover	91	200	916	120	448	310	1,405	170	727
Basic federal tax	92	32,240	402,843	27,290	201,924	31,370	437,400	27,570	227,792
Federal foreign tax credit	93	1,350	1,181	750	259	1,540	1,873	890	527
Federal political contribution tax credit	94	100	18	70	12	180	37	80	15
Investment tax credit	95	90	183	20	98	100	315	0	0
Labour-sponsored funds tax credit (provincially registered)	96	820	550	580	351	980	655	740	464
Alternative minimum tax payable	97	40	1,303	20	344	40	1,081	20	591
Net federal tax	98	33,940	403,027	29,480	203,824	32,810	436,329	29,490	229,126
CPP contributions on self-employment	99	3,380	8,938	3,210	7,350	3,280	9,004	3,310	7,154
Social Benefits repayment	100	560	1,088	40	70	450	868	50	76
Canada workers benefit (CWB)	101	5,210	7,706	5,260	8,484	4,310	6,660	4,760	7,640
Canada Training Credit (CTC)	102	1,150	511	2,070	927	780	332	1,690	787
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	10	17	0	0
Eligible educator school supply tax credit	104	80	10	420	60	80	12	390	55
Net provincial or territorial tax	105	30,210	224,995	22,390	105,897	29,250	240,275	23,390	120,699
Total tax payable	106	34,680	638,052	30,460	317,199	33,490	686,483	30,400	357,090

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

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	29,230	0	26,710	0	24,930	0	23,530	0
Number of non-taxable returns	2	5,540	0	7,970	0	5,000	0	6,930	0
Total number of returns	3	34,760	0	34,680	0	29,940	0	30,450	0
Employment income	4	27,480	2,476,925	26,690	1,734,849	22,780	2,089,235	22,660	1,483,414
Commissions (from employment)	5	1,040	73,208	540	18,094	840	60,720	390	13,975
Other employment income	6	2,690	24,310	3,090	17,116	2,580	21,919	3,130	20,400
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	490	5,826	860	8,597	670	7,556	1,370	13,460
Other pensions and superannuation	9	120	3,371	120	2,282	290	9,071	390	9,233
Elected split-pension amount	10	40	169	170	2,164	150	1,122	550	7,351
Employment insurance and other benefits	11	2,470	22,041	2,460	15,732	2,270	20,739	2,170	14,266
Taxable amount of dividends from taxable Canadian corporations	12	5,430	325,106	3,800	151,645	5,270	292,790	4,030	150,529
Interest and other investment income	13	7,180	19,573	7,340	20,068	6,900	25,478	7,600	23,278
Net partnership income (limited or non-active partners only)	14	0	0	0	0	180	-59	0	0
Net rental income	15	2,240	10,267	2,040	8,391	2,130	12,875	1,990	10,460
Taxable capital gains	16	2,820	54,252	2,180	31,764	2,940	79,040	2,560	42,466
RRSP income	17	2,570	25,753	2,020	17,931	2,080	28,821	1,830	26,421
Other income	18	5,830	20,355	4,930	15,808	5,880	41,076	5,140	27,100
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	80	433	170	871	30	105	70	409
Net business income	20	3,030	60,774	3,160	48,080	2,650	55,260	2,680	41,090
Net professional income	21	380	20,210	540	21,393	290	13,039	430	14,181
Net commission income	22	420	6,818	590	5,271	300	7,234	450	8,732
Net farming income	23	1,980	22,600	920	7,826	1,940	20,666	920	8,458
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	650	8,745	610	6,492	730	11,688	630	7,309
Social assistance payments	26	1,780	20,131	2,010	25,360	1,660	20,122	1,820	24,281
Net federal supplements	27	0	0	0	0	0	0	0	0
Total income assessed	28	32,860	3,201,176	31,850	2,164,342	28,230	2,818,644	28,020	1,954,525
Registered pension plan (RPP) deduction	29	11,010	71,026	15,310	84,322	9,560	62,828	13,540	75,834
RRSP/PRPP deduction	30	11,800	97,956	9,900	53,100	10,030	90,046	9,040	60,664
FHSA deduction	31	450	2,700	280	1,704	160	948	100	584
Deduction for elected split-pension amount	32	40	411	30	147	130	1,638	130	803
Annual union, professional, or like dues	33	8,460	10,871	11,720	11,521	7,130	9,023	10,450	10,489
Child care expenses	34	1,170	3,841	1,560	4,469	400	1,216	350	911
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	130	1,139	90	624	90	688	80	526
Support payments made	37	200	2,472	0	0	180	3,754	0	0
Carrying charges and interest expenses	38	2,400	6,917	1,790	5,093	2,490	8,507	2,070	5,654
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,090	5,051	3,000	3,834	2,710	4,528	2,550	3,261
Deduction for CPP or QPP enhanced contributions on employment income	40	26,580	17,324	25,860	14,209	21,990	14,328	21,940	12,172

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

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	50	1,304	0	0	60	2,918	0	0
Other employment expenses	43	2,310	11,841	1,660	4,428	1,930	11,057	1,340	3,770
Clergy residence deduction	44	130	2,230	30	457	130	2,000	30	479
Other deductions	45	1,170	2,113	1,150	1,860	1,030	1,878	1,030	2,182
Total deductions before adjustments	46	29,560	237,288	28,460	186,539	24,900	215,536	24,440	178,229
Social benefits repayment	47	380	718	60	95	350	651	60	90
Net income	48	32,650	2,969,114	31,610	1,979,813	28,050	2,608,728	27,820	1,778,872
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	50	1,396	0	0	60	5,954	20	270
Other payments deduction	51	2,420	28,876	2,590	31,851	2,370	31,810	2,440	31,590
Non-capital losses of other years	52	40	459	100	561	60	827	90	718
Net capital losses of other years	53	590	1,360	340	527	650	1,594	460	691
Capital gains deduction	54	170	23,722	120	13,690	220	32,162	170	24,136
Northern residents deductions	55	330	1,188	280	895	330	1,204	290	927
Additional deductions	56	20	731	10	291	0	0	20	243
Farming/fishing losses of prior years	57	80	1,902	30	318	80	1,757	0	0
Total deductions from net income	58	3,620	59,762	3,430	50,549	3,700	75,945	3,460	58,808
Taxable income assessed	59	31,540	2,909,923	30,340	1,929,429	26,890	2,533,050	26,550	1,720,186
Basic personal amount	60	34,760	537,969	34,680	539,792	29,940	465,217	30,450	476,025
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	4,810	56,632	2,000	23,170	3,710	43,955	1,680	19,497
Canada caregiver amount	63	430	3,029	400	2,766	530	3,646	520	3,466
Amount for an eligible dependant	64	1,180	17,363	4,070	60,479	680	9,938	2,070	29,983
Family caregiver amount for children under 18 years of age	65	620	1,825	520	1,519	330	960	210	574
CPP or QPP contributions through employment	66	26,770	71,836	26,190	61,477	22,180	59,441	22,190	52,613
CPP or QPP contributions on self-employment and other earnings	67	2,940	3,485	2,800	2,665	2,590	3,129	2,380	2,257
Employment insurance premiums	68	25,240	22,716	25,730	20,646	20,670	18,611	21,780	17,634
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	2,148	50	270	300	1,824	50	294
Canada employment amount	73	27,810	39,571	26,990	38,308	23,100	32,846	23,060	32,695
Home accessibility expenses	74	30	208	30	140	20	129	20	103
Home buyers' amount	75	400	3,521	210	1,748	170	1,466	110	958
Digital news subscription expenses	76	260	71	190	56	220	54	200	56
Pension income amount	77	150	284	270	497	420	792	850	1,635
Disability amount	78	880	8,626	1,020	10,073	940	9,275	1,200	11,812
Disability amount transferred from a dependant	79	980	14,948	970	14,240	700	9,468	640	8,033
Interest paid on student loans	80	170	102	380	189	80	53	180	88

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

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	780	3,489	1,480	6,581	420	1,814	720	2,732
Tuition, education, and textbook amounts transferred from a child	82	1,640	7,752	1,370	6,447	2,080	10,848	1,520	7,708
Amounts transferred from spouse or common-law partner	83	500	2,873	280	1,930	430	2,854	390	2,916
Medical expenses	84	3,410	10,143	5,090	13,575	3,160	9,424	4,750	12,636
Total tax credits on personal amounts	85	34,760	121,291	34,680	120,992	29,940	102,862	30,450	102,558
Allowable charitable donations and government gifts	86	6,240	17,656	5,340	11,686	5,620	15,214	5,060	9,444
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	6,210	5,145	5,320	3,422	5,600	4,419	5,040	2,671
Total federal non-refundable tax credits	89	34,760	126,437	34,680	124,414	29,940	107,281	30,450	105,229
Federal dividend tax credit	90	5,280	35,120	3,640	16,104	5,090	31,483	3,810	15,808
Minimum tax carryover	91	280	1,347	190	800	290	1,356	220	1,161
Basic federal tax	92	27,480	417,415	24,580	222,531	23,340	377,114	21,870	203,568
Federal foreign tax credit	93	1,530	1,853	1,130	633	1,600	4,097	1,380	1,470
Federal political contribution tax credit	94	160	39	90	15	200	39	110	19
Investment tax credit	95	110	338	20	68	110	526	30	85
Labour-sponsored funds tax credit (provincially registered)	96	1,020	696	810	521	1,000	682	760	499
Alternative minimum tax payable	97	60	1,376	20	767	70	2,266	40	936
Net federal tax	98	28,650	416,093	25,970	223,126	24,430	373,228	22,920	203,322
CPP contributions on self-employment	99	2,930	8,485	2,860	6,456	2,580	7,618	2,420	5,483
Social Benefits repayment	100	380	718	60	95	350	651	60	90
Canada workers benefit (CWB)	101	3,470	5,389	3,670	5,606	2,950	4,519	2,980	4,195
Canada Training Credit (CTC)	102	520	236	1,030	494	240	113	540	255
Multigenerational home renovation tax credit (MHRTC)	103	0	0	0	0	0	0	0	0
Eligible educator school supply tax credit	104	80	11	350	49	100	14	340	49
Net provincial or territorial tax	105	25,860	230,667	22,340	124,150	22,470	208,819	20,810	119,717
Total tax payable	106	29,230	655,970	26,710	353,852	24,930	590,320	23,530	328,619

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

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	23,720	0	22,710	0	27,500	0	26,820	0
Number of non-taxable returns	2	5,420	0	7,280	0	6,680	0	9,070	0
Total number of returns	3	29,140	0	29,990	0	34,180	0	35,890	0
Employment income	4	20,400	1,768,427	20,320	1,197,752	19,800	1,506,069	18,730	908,020
Commissions (from employment)	5	730	57,534	320	13,483	610	65,393	250	8,327
Other employment income	6	2,380	24,858	2,550	24,364	2,850	34,012	2,560	25,322
Old age security (OAS) pension	7	0	0	0	0	0	0	0	0
CPP or QPP benefits	8	1,200	14,418	2,250	22,229	14,140	115,686	16,600	122,274
Other pensions and superannuation	9	1,340	56,797	2,340	79,366	4,110	169,751	6,830	226,184
Elected split-pension amount	10	740	5,496	1,500	23,702	2,310	19,477	4,330	71,469
Employment insurance and other benefits	11	2,230	22,180	1,970	13,424	2,560	25,823	1,920	13,084
Taxable amount of dividends from taxable Canadian corporations	12	5,800	319,285	5,180	161,988	8,060	373,726	7,650	203,766
Interest and other investment income	13	8,070	37,235	9,150	35,513	12,060	64,145	13,810	60,674
Net partnership income (limited or non-active partners only)	14	200	2,654	140	292	320	227	210	303
Net rental income	15	2,270	18,599	2,160	16,683	3,010	30,717	3,010	30,402
Taxable capital gains	16	3,520	99,007	3,540	61,746	5,320	149,201	5,580	112,749
RRSP income	17	2,000	35,742	2,060	34,703	2,960	64,044	3,270	67,927
Other income	18	7,010	65,811	6,720	68,298	10,940	165,633	10,980	159,181
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	20	99	40	292	0	0	0	0
Net business income	20	2,630	57,770	2,660	39,209	3,110	63,360	2,900	36,047
Net professional income	21	260	11,130	360	11,461	310	11,147	420	12,188
Net commission income	22	280	8,747	360	6,200	260	10,806	300	3,104
Net farming income	23	2,380	29,230	1,200	12,280	3,500	67,219	1,700	21,945
Net fishing income	24	0	0	0	0	20	83	0	0
Workers' compensation benefits	25	800	15,469	550	6,543	950	20,510	620	9,848
Social assistance payments	26	1,780	22,839	1,760	23,810	2,040	25,513	1,900	22,917
Net federal supplements	27	0	0	0	0	280	2,584	0	0
Total income assessed	28	27,350	2,673,682	27,570	1,858,258	33,050	2,985,366	34,320	2,133,173
Registered pension plan (RPP) deduction	29	8,180	51,919	11,280	57,252	7,020	38,605	8,690	38,047
RRSP/PRPP deduction	30	9,440	97,062	8,380	59,548	9,340	107,466	7,670	69,818
FHSA deduction	31	60	379	40	274	30	190	0	0
Deduction for elected split-pension amount	32	690	10,862	990	8,162	2,000	29,663	2,460	19,735
Annual union, professional, or like dues	33	6,140	7,429	8,780	8,136	5,500	5,761	7,440	5,970
Child care expenses	34	120	370	60	205	30	80	20	81
Business investment loss	35	10	920	0	0	20	381	0	0
Moving expenses	36	70	802	50	345	50	495	40	221
Support payments made	37	180	4,343	0	0	150	4,467	0	0
Carrying charges and interest expenses	38	2,990	12,628	2,670	8,765	4,520	18,038	4,250	13,327
Deduction for CPP or QPP contributions on self-employment and other earnings	39	3,030	5,190	2,680	3,361	4,150	7,260	3,210	3,773
Deduction for CPP or QPP enhanced contributions on employment income	40	19,490	12,321	19,300	9,919	18,280	10,466	16,990	7,544

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

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	100	1,387	0	0	140	847	100	643
Other employment expenses	43	1,740	10,308	1,120	3,278	1,480	9,217	870	2,745
Clergy residence deduction	44	110	1,825	30	418	130	2,056	40	634
Other deductions	45	980	3,052	1,010	4,968	1,140	3,271	1,140	6,117
Total deductions before adjustments	46	23,250	220,801	22,850	165,272	25,110	238,281	23,740	169,208
Social benefits repayment	47	360	766	60	114	370	808	90	208
Net income	48	27,160	2,460,888	27,360	1,695,068	32,810	2,750,816	34,160	1,965,856
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	0	0	0	0	0	0	0	0
Other payments deduction	51	2,550	38,308	2,300	30,354	3,210	48,599	3,920	46,119
Non-capital losses of other years	52	40	724	60	266	60	650	70	382
Net capital losses of other years	53	800	4,037	670	1,706	1,200	4,457	1,070	2,227
Capital gains deduction	54	310	44,509	250	32,542	490	70,886	430	57,110
Northern residents deductions	55	320	1,225	280	899	380	1,344	290	1,024
Additional deductions	56	0	0	20	126	50	500	50	254
Farming/fishing losses of prior years	57	100	1,897	0	0	130	2,333	30	203
Total deductions from net income	58	4,090	95,960	3,540	66,960	5,380	151,310	5,700	109,468
Taxable income assessed	59	25,830	2,365,147	26,130	1,628,219	32,140	2,599,866	33,350	1,856,645
Basic personal amount	60	29,140	454,275	29,990	468,996	34,180	533,479	35,890	561,860
Age amount	61	0	0	0	0	0	0	0	0
Spouse or common-law partner amount	62	3,320	39,239	1,620	18,498	3,950	43,274	1,540	14,974
Canada caregiver amount	63	590	3,941	530	3,367	700	4,634	670	4,073
Amount for an eligible dependant	64	340	4,963	890	12,670	170	2,442	470	6,439
Family caregiver amount for children under 18 years of age	65	130	356	50	157	50	146	30	76
CPP or QPP contributions through employment	66	19,640	51,455	19,600	43,582	18,590	44,613	17,490	34,075
CPP or QPP contributions on self-employment and other earnings	67	2,900	3,578	2,540	2,339	4,010	5,024	3,070	2,626
Employment insurance premiums	68	18,180	16,019	19,070	14,631	16,880	13,761	16,540	11,339
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	230	1,404	20	132	240	1,452	20	138
Canada employment amount	73	20,840	29,514	20,900	29,491	20,730	28,852	19,730	27,277
Home accessibility expenses	74	20	146	20	174	30	191	30	207
Home buyers' amount	75	80	717	50	438	60	525	30	273
Digital news subscription expenses	76	350	103	230	63	630	172	520	133
Pension income amount	77	2,000	3,863	3,480	6,806	6,090	11,850	9,190	18,053
Disability amount	78	1,290	12,770	1,420	14,011	2,080	20,457	2,180	21,449
Disability amount transferred from a dependant	79	470	5,688	380	4,056	420	4,502	360	3,692
Interest paid on student loans	80	40	22	70	45	10	3	40	33

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

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	845	340	973	90	229	170	338
Tuition, education, and textbook amounts transferred from a child	82	1,440	7,657	790	3,985	610	3,085	300	1,364
Amounts transferred from spouse or common-law partner	83	580	4,097	850	6,456	1,390	10,011	2,250	17,169
Medical expenses	84	3,680	11,287	5,480	17,049	6,110	20,665	8,870	28,462
Total tax credits on personal amounts	85	29,140	97,792	29,990	97,188	34,180	112,406	35,890	113,108
Allowable charitable donations and government gifts	86	5,740	18,038	5,340	10,731	7,530	26,706	7,390	15,961
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	5,320	3,030	7,520	7,914	7,380	4,535
Total federal non-refundable tax credits	89	29,140	103,127	29,990	100,218	34,180	120,320	35,890	117,643
Federal dividend tax credit	90	5,540	34,406	4,870	17,658	7,620	40,433	7,140	21,792
Minimum tax carryover	91	380	1,989	330	1,782	650	3,462	560	2,945
Basic federal tax	92	22,160	346,791	21,210	189,956	25,790	369,913	25,380	206,912
Federal foreign tax credit	93	1,950	1,731	2,040	2,946	3,040	2,763	3,330	1,191
Federal political contribution tax credit	94	270	60	150	29	420	91	240	46
Investment tax credit	95	140	267	40	82	210	224	40	74
Labour-sponsored funds tax credit (provincially registered)	96	960	669	770	512	940	664	720	492
Alternative minimum tax payable	97	80	2,879	50	1,247	110	3,909	90	2,326
Net federal tax	98	23,130	345,777	22,070	187,516	26,770	367,566	26,040	206,077
CPP contributions on self-employment	99	2,900	8,724	2,570	5,662	3,980	12,231	3,090	6,365
Social Benefits repayment	100	360	766	60	114	370	808	90	208
Canada workers benefit (CWB)	101	2,800	4,179	2,580	3,374	2,890	4,148	2,370	2,837
Canada Training Credit (CTC)	102	140	71	240	113	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	0	0	10	8	0	0	0	0
Eligible educator school supply tax credit	104	40	5	170	25	20	3	60	7
Net provincial or territorial tax	105	21,600	194,041	20,590	113,948	25,230	207,810	24,580	125,340
Total tax payable	106	23,720	549,313	22,710	307,242	27,500	588,417	26,820	337,994

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

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	24,700	0	23,510	0	18,670	0	17,860	0
Number of non-taxable returns	2	8,680	0	11,160	0	8,230	0	10,070	0
Total number of returns	3	33,380	0	34,660	0	26,900	0	27,930	0
Employment income	4	11,970	632,875	10,140	342,812	5,600	193,569	4,070	100,516
Commissions (from employment)	5	290	20,859	120	2,559	80	5,387	30	523
Other employment income	6	2,030	7,947	1,430	4,716	1,370	2,517	870	1,095
Old age security (OAS) pension	7	28,750	224,928	30,520	238,830	25,890	223,307	27,070	231,616
CPP or QPP benefits	8	28,490	289,783	30,080	260,702	26,270	283,199	26,840	245,339
Other pensions and superannuation	9	14,940	475,021	17,890	456,203	17,460	516,797	19,050	452,273
Elected split-pension amount	10	3,400	29,412	6,710	98,500	3,260	31,409	6,100	83,659
Employment insurance and other benefits	11	1,660	17,293	840	5,747	800	8,079	260	1,782
Taxable amount of dividends from taxable Canadian corporations	12	8,610	306,125	8,390	191,352	7,680	220,196	7,300	138,526
Interest and other investment income	13	14,220	81,380	15,710	75,743	13,100	79,565	14,000	74,455
Net partnership income (limited or non-active partners only)	14	380	620	210	526	270	1,833	180	313
Net rental income	15	3,200	39,137	3,130	35,795	2,710	36,171	2,500	29,433
Taxable capital gains	16	6,030	154,864	6,310	109,909	5,600	147,974	5,730	87,559
RRSP income	17	3,320	76,150	3,440	70,985	1,580	28,098	1,480	19,677
Other income	18	9,230	46,335	8,090	32,807	7,660	37,264	6,800	31,499
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	10	100	0	0	0	0
Net business income	20	2,850	40,499	2,270	23,191	1,940	19,482	1,320	9,705
Net professional income	21	340	12,941	310	5,449	240	10,150	170	3,078
Net commission income	22	200	5,496	190	1,994	190	3,951	110	678
Net farming income	23	3,870	60,933	1,690	18,115	3,480	49,886	1,420	16,039
Net fishing income	24	0	0	0	0	10	-32	0	0
Workers' compensation benefits	25	510	7,901	270	3,480	190	2,305	90	1,080
Social assistance payments	26	2,680	11,422	2,500	10,932	1,730	6,104	1,830	6,473
Net federal supplements	27	8,990	53,170	8,780	53,115	7,200	42,203	7,900	47,109
Total income assessed	28	33,160	2,595,264	34,270	2,045,372	26,720	1,949,633	27,690	1,583,334
Registered pension plan (RPP) deduction	29	2,900	13,675	3,150	11,114	500	1,942	500	1,557
RRSP/PRPP deduction	30	5,530	80,374	4,310	52,741	1,520	21,370	1,010	12,502
FHSA deduction	31	0	0	20	135	0	0	0	0
Deduction for elected split-pension amount	32	6,440	102,631	4,290	39,852	7,270	105,751	3,280	31,942
Annual union, professional, or like dues	33	2,720	2,232	3,360	2,116	1,100	791	1,100	589
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	20	579	0	0	0	0	0	0
Moving expenses	36	30	160	10	68	0	0	0	0
Support payments made	37	90	2,353	0	0	40	689	0	0
Carrying charges and interest expenses	38	5,380	18,665	5,020	15,483	4,890	16,778	4,550	13,456
Deduction for CPP or QPP contributions on self-employment and other earnings	39	2,850	4,044	1,770	1,797	340	236	200	112
Deduction for CPP or QPP enhanced contributions on employment income	40	8,970	3,950	7,350	2,501	800	172	640	114

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

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	190	945	0	0	180	825	90	377
Other employment expenses	43	790	4,564	290	977	310	1,477	110	333
Clergy residence deduction	44	100	1,484	30	394	40	541	10	113
Other deductions	45	1,080	5,723	980	6,188	800	10,049	670	10,385
Total deductions before adjustments	46	20,340	241,575	17,070	134,899	12,600	160,831	9,140	71,738
Social benefits repayment	47	4,240	17,132	2,560	9,550	3,610	17,983	2,650	11,605
Net income	48	33,060	2,339,476	34,230	1,902,378	26,660	1,772,860	27,670	1,500,358
Canadian Forces personnel and police deduction	49	0	0	0	0	0	0	0	0
Security options deductions	50	20	707	0	0	0	0	0	0
Other payments deduction	51	9,470	72,344	9,120	67,452	7,360	50,506	8,060	54,614
Non-capital losses of other years	52	60	590	60	356	0	0	30	272
Net capital losses of other years	53	1,350	5,254	1,190	2,929	1,220	4,043	1,070	2,528
Capital gains deduction	54	530	78,173	420	52,245	490	74,697	380	43,623
Northern residents deductions	55	310	1,166	250	850	0	0	0	0
Additional deductions	56	110	828	140	655	160	559	170	911
Farming/fishing losses of prior years	57	140	2,194	40	374	100	1,337	0	0
Total deductions from net income	58	11,560	161,308	10,880	124,878	9,200	133,386	9,620	102,671
Taxable income assessed	59	32,940	2,178,680	34,100	1,777,794	26,590	1,640,171	27,580	1,397,796
Basic personal amount	60	33,380	521,643	34,660	542,564	26,900	420,556	27,930	437,320
Age amount	61	28,830	198,480	32,060	234,475	24,030	171,729	26,020	193,754
Spouse or common-law partner amount	62	3,110	27,816	1,040	8,720	1,920	12,797	610	4,584
Canada caregiver amount	63	640	3,964	610	3,680	540	3,343	450	2,632
Amount for an eligible dependant	64	100	1,392	280	3,810	50	626	120	1,600
Family caregiver amount for children under 18 years of age	65	0	0	20	55	0	0	0	0
CPP or QPP contributions through employment	66	9,400	17,588	7,880	11,700	990	922	790	617
CPP or QPP contributions on self-employment and other earnings	67	2,780	2,816	1,720	1,265	330	164	200	79
Employment insurance premiums	68	9,290	6,230	7,910	4,390	3,730	1,942	2,680	1,201
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	180	1,074	20	138	100	582	0	0
Canada employment amount	73	13,040	17,277	10,950	14,290	6,630	8,111	4,740	5,722
Home accessibility expenses	74	60	342	60	442	60	382	60	396
Home buyers' amount	75	0	0	30	213	0	0	10	117
Digital news subscription expenses	76	980	255	740	191	1,060	282	750	199
Pension income amount	77	17,120	32,909	20,920	40,669	18,770	36,177	20,730	40,179
Disability amount	78	2,310	22,740	2,100	20,655	2,170	21,402	1,990	19,590
Disability amount transferred from a dependant	79	270	2,707	280	2,794	190	1,864	190	1,802
Interest paid on student loans	80	0	0	10	4	0	0	0	0

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

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	40	92	100	162	20	22	40	60
Tuition, education, and textbook amounts transferred from a child	82	180	818	70	327	50	221	20	75
Amounts transferred from spouse or common-law partner	83	3,240	24,813	3,110	23,239	3,940	30,890	2,780	20,378
Medical expenses	84	8,400	33,455	10,910	39,409	8,130	35,192	9,960	37,430
Total tax credits on personal amounts	85	33,380	137,490	34,660	142,978	26,900	112,089	27,930	115,168
Allowable charitable donations and government gifts	86	7,680	23,606	7,420	19,337	7,150	27,446	6,810	21,677
Eligible cultural and ecological gifts	87	0	0	0	0	0	0	0	0
Total tax credit on donations and gifts	88	0	0	7,400	5,544	7,150	8,085	6,800	6,321
Total federal non-refundable tax credits	89	33,380	144,310	34,660	148,523	26,900	120,173	27,930	121,489
Federal dividend tax credit	90	7,960	32,713	7,590	20,383	6,980	23,540	6,530	15,134
Minimum tax carryover	91	750	4,071	550	2,851	530	3,081	380	2,029
Basic federal tax	92	23,350	243,944	22,420	159,198	17,990	172,943	17,300	122,171
Federal foreign tax credit	93	3,600	1,772	3,890	1,490	0	0	3,530	1,020
Federal political contribution tax credit	94	570	131	360	77	670	148	380	85
Investment tax credit	95	180	228	40	79	130	180	30	49
Labour-sponsored funds tax credit (provincially registered)	96	490	342	350	244	170	121	120	89
Alternative minimum tax payable	97	130	2,958	80	1,985	100	2,936	50	938
Net federal tax	98	23,760	241,904	22,670	157,537	18,120	171,178	17,340	120,998
CPP contributions on self-employment	99	2,730	6,818	1,690	3,043	330	398	190	190
Social Benefits repayment	100	4,240	17,132	2,560	9,550	3,610	17,983	2,650	11,605
Canada workers benefit (CWB)	101	1,130	1,225	790	719	490	432	290	235
Canada Training Credit (CTC)	102	0	0	0	0	0	0	0	0
Multigenerational home renovation tax credit (MHRTC)	103	10	20	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	23,390	144,106	22,520	100,523	18,020	102,364	17,420	76,418
Total tax payable	106	24,700	409,960	23,510	270,653	18,670	291,924	17,860	209,212

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

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	12,310	0	12,350	0	12,410	0	15,710	0
Number of non-taxable returns	2	6,640	0	8,540	0	10,200	0	16,710	0
Total number of returns	3	18,940	0	20,900	0	22,600	0	32,430	0
Employment income	4	2,310	67,233	1,500	28,910	920	28,804	590	13,706
Commissions (from employment)	5	30	1,709	0	0	10	480	0	0
Other employment income	6	880	1,494	530	799	890	1,061	520	502
Old age security (OAS) pension	7	18,570	170,982	20,550	189,253	22,370	201,507	32,180	291,365
CPP or QPP benefits	8	18,640	189,018	20,160	176,848	22,280	220,446	31,220	283,789
Other pensions and superannuation	9	13,770	378,387	15,280	326,210	15,740	370,034	23,280	379,072
Elected split-pension amount	10	2,360	21,589	3,880	51,119	2,140	16,737	2,820	37,223
Employment insurance and other benefits	11	270	2,615	90	611	70	700	20	106
Taxable amount of dividends from taxable Canadian corporations	12	5,590	136,162	5,660	77,561	6,760	126,269	8,700	137,734
Interest and other investment income	13	10,050	61,923	11,200	59,965	14,000	109,164	20,420	158,731
Net partnership income (limited or non-active partners only)	14	180	820	0	0	150	830	110	388
Net rental income	15	1,770	21,307	1,570	20,892	1,820	25,924	2,090	34,101
Taxable capital gains	16	4,200	104,624	4,480	71,010	5,540	224,831	7,500	216,517
RRSP income	17	270	4,165	270	1,681	510	3,021	910	4,622
Other income	18	5,580	30,836	5,260	26,801	6,800	53,967	8,570	83,891
Taxable scholarships, fellowships, bursaries, and artists' project grants	19	0	0	0	0	0	0	0	0
Net business income	20	1,010	6,824	650	4,617	640	4,120	350	2,597
Net professional income	21	130	4,861	60	942	90	2,405	30	473
Net commission income	22	90	1,142	50	118	50	402	40	134
Net farming income	23	2,410	29,229	1,120	15,318	2,800	44,242	1,580	24,994
Net fishing income	24	0	0	0	0	0	0	0	0
Workers' compensation benefits	25	90	815	70	1,247	90	644	90	1,218
Social assistance payments	26	1,140	3,956	1,520	4,695	1,260	4,096	2,580	7,584
Net federal supplements	27	5,360	29,418	7,220	42,246	8,280	38,514	15,330	84,659
Total income assessed	28	18,860	1,269,140	20,780	1,101,780	22,550	1,478,269	32,340	1,763,923
Registered pension plan (RPP) deduction	29	30	113	30	67	20	69	20	29
RRSP/PRPP deduction	30	190	2,617	110	1,296	130	401	110	1,128
FHSA deduction	31	0	0	0	0	0	0	0	0
Deduction for elected split-pension amount	32	5,120	67,875	2,020	16,612	4,440	56,835	1,190	8,546
Annual union, professional, or like dues	33	480	211	340	127	240	57	150	31
Child care expenses	34	0	0	0	0	0	0	0	0
Business investment loss	35	0	0	0	0	0	0	0	0
Moving expenses	36	0	0	0	0	0	0	0	0
Support payments made	37	40	507	0	0	30	293	0	0
Carrying charges and interest expenses	38	3,880	12,089	3,650	9,923	4,800	14,874	6,070	19,773
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 (Saskatchewan)

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	110	560	0	0	0	0	0	0
Other employment expenses	43	110	396	40	119	40	424	0	0
Clergy residence deduction	44	20	226	0	0	0	0	0	0
Other deductions	45	530	7,755	480	12,468	540	4,869	640	12,649
Total deductions before adjustments	46	8,120	92,488	5,700	40,809	8,310	79,488	7,450	43,195
Social benefits repayment	47	2,160	11,405	1,770	8,487	2,390	13,088	2,480	12,794
Net income	48	18,820	1,168,026	20,780	1,052,631	22,520	1,386,835	32,340	1,708,097
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	5,430	34,128	7,320	48,141	8,320	43,072	15,410	93,266
Non-capital losses of other years	52	20	136	0	0	0	0	0	0
Net capital losses of other years	53	920	4,340	840	1,758	1,180	4,513	1,370	3,457
Capital gains deduction	54	350	47,822	270	34,255	610	124,852	490	96,880
Northern residents deductions	55	120	445	0	0	0	0	0	0
Additional deductions	56	150	730	200	1,010	260	883	470	4,134
Farming/fishing losses of prior years	57	80	1,152	0	0	50	539	10	110
Total deductions from net income	58	6,810	88,842	8,530	85,829	10,090	174,267	17,270	198,314
Taxable income assessed	59	18,760	1,079,527	20,710	966,874	22,470	1,213,068	32,190	1,510,094
Basic personal amount	60	18,940	296,431	20,900	327,439	22,600	353,697	32,430	508,055
Age amount	61	17,270	128,245	19,640	151,094	20,720	160,162	30,570	242,639
Spouse or common-law partner amount	62	1,130	5,827	370	2,794	1,290	5,670	360	2,758
Canada caregiver amount	63	390	2,305	290	1,555	490	2,668	260	1,378
Amount for an eligible dependant	64	20	270	70	782	20	170	50	539
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	1,280	581	810	308	390	145	210	66
PPIP premiums paid	69	0	0	0	0	0	0	0	0
PPIP premiums payable on employment income	70	0	0	0	0	0	0	0	0
PPIP premiums payable on self-employment income	71	0	0	0	0	0	0	0	0
Volunteer firefighters' amount/search and rescue volunteers' amount	72	40	240	0	0	10	78	0	0
Canada employment amount	73	3,050	3,455	1,980	2,191	1,770	1,599	1,090	954
Home accessibility expenses	74	60	331	40	156	70	445	60	293
Home buyers' amount	75	0	0	0	0	0	0	0	0
Digital news subscription expenses	76	910	246	630	169	1,090	302	860	244
Pension income amount	77	14,370	27,699	15,930	30,481	16,440	30,868	23,920	43,548
Disability amount	78	1,960	19,359	1,950	19,216	3,300	32,559	4,760	46,991
Disability amount transferred from a dependant	79	100	916	90	919	0	0	0	0
Interest paid on student loans	80	0	0	0	0	0	0	0	0

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

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	10	19	0	0	10	25
Tuition, education, and textbook amounts transferred from a child	82	10	55	0	0	0	0	0	0
Amounts transferred from spouse or common-law partner	83	3,470	27,584	2,160	15,037	5,110	40,687	2,250	14,858
Medical expenses	84	6,370	29,382	7,850	31,018	8,280	56,604	13,120	89,103
Total tax credits on personal amounts	85	18,940	81,446	20,900	87,490	22,600	102,977	32,430	142,857
Allowable charitable donations and government gifts	86	5,460	22,418	5,580	16,656	6,740	29,698	9,410	52,009
Eligible cultural and ecological gifts	87	0	0	10	6	0	0	0	0
Total tax credit on donations and gifts	88	5,450	6,681	5,570	4,808	0	0	9,400	15,948
Total federal non-refundable tax credits	89	18,940	88,126	20,900	92,298	22,600	111,890	32,430	158,804
Federal dividend tax credit	90	4,970	15,592	4,930	8,829	5,590	15,210	6,960	16,198
Minimum tax carryover	91	320	1,620	220	1,173	280	1,298	310	1,500
Basic federal tax	92	11,830	105,728	11,940	76,932	11,840	115,575	15,040	127,043
Federal foreign tax credit	93	2,560	1,102	2,770	660	3,030	1,198	4,020	1,304
Federal political contribution tax credit	94	510	120	340	73	580	139	420	91
Investment tax credit	95	70	95	0	0	60	52	0	0
Labour-sponsored funds tax credit (provincially registered)	96	0	0	0	0	0	0	50	37
Alternative minimum tax payable	97	50	2,036	40	1,003	70	1,774	90	3,152
Net federal tax	98	11,860	104,407	11,960	76,145	11,810	114,193	15,040	125,483
CPP contributions on self-employment	99	0	0	0	0	0	0	0	0
Social Benefits repayment	100	2,160	11,405	1,770	8,487	2,390	13,088	2,480	12,794
Canada workers benefit (CWB)	101	190	145	170	104	160	89	180	84
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	11,910	61,239	12,000	47,898	11,880	63,271	15,170	70,193
Total tax payable	106	12,310	177,051	12,350	132,531	12,410	190,552	15,710	208,470

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.