



**Income Statistics 2018 (2016 tax year)**

**Preliminary Table 5 for all Canada**

**All returns by province and territory of residence (All items are in thousands of dollars)**

Item	Item Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Number of taxable returns	1	17,947,430		276,440		82,120	
Number of non-taxable returns	2	8,561,650		135,640		29,630	
Total number of returns	3	26,509,080		412,090		111,750	
Employment income	4	16,472,110	782,297,612	249,010	11,616,488	72,400	2,599,897
Commissions (from employment)	5	528,970	15,035,443	4,230	93,213	1,550	28,292
Other employment income	6	2,244,680	10,771,739	40,010	133,504	4,990	34,014
Old Age Security (OAS) pension	7	5,643,160	35,724,185	100,760	661,156	27,450	180,056
CPP or QPP benefits	8	7,183,290	51,279,098	142,030	869,672	38,130	251,992
Other pensions and superannuation	9	4,358,340	93,818,487	65,150	1,356,639	19,160	390,873
Elected split-pension amount	10	1,278,630	14,056,934	22,100	235,555	6,240	63,843
Universal Child Care Benefit (UCCB)	11	3,230,220	3,336,015	47,350	42,490	12,660	12,573
Employment Insurance and other benefits	12	2,462,960	18,647,162	93,960	1,002,127	23,510	218,920
Taxable amount of dividends from taxable Canadian corporations	13	4,158,450	68,425,453	31,900	356,462	13,910	159,120
Interest and other investment income	14	5,938,660	14,384,145	50,640	65,978	19,820	30,957
Net partnership income: limited or non-active partners only	15	59,680	253,343	110	1,179	40	208
Net rental income	16	1,538,820	6,609,346	13,800	36,827	3,940	11,955
Taxable capital gains	17	2,583,870	25,734,582	18,540	127,578	8,060	66,008
RRSP income	18	2,071,590	14,661,986	27,050	199,256	7,660	54,292
Other income	19	3,705,470	25,165,494	41,010	327,087	11,580	63,710
Net business income	20	1,885,580	25,485,929	12,170	143,508	6,370	70,125
Net professional income	21	324,830	14,220,845	2,650	155,709	870	25,558
Net commission income	22	220,980	4,630,214	2,080	43,706	510	7,812
Net farming income	23	315,790	2,040,356	300	1,050	1,720	7,015
Net fishing income	24	25,420	814,542	8,640	233,202	2,820	107,425
Workers' compensation benefits	25	555,910	5,047,114	10,340	106,534	2,440	20,145
Social assistance payments	26	1,487,620	11,339,268	21,370	190,340	3,670	27,619
Net federal supplements	27	2,103,110	11,006,469	55,250	260,430	11,320	50,122
Total income assessed	28	25,796,060	125,598,741	404,650	18,271,199	110,100	4,484,601
Registered pension plan (RPP) deduction	29	4,790,880	21,833,224	76,230	351,120	20,070	81,624
RRSP/PRPP deduction	30	5,943,250	39,955,419	65,890	461,504	19,460	121,929
Deduction for elected split-pension amount	31	1,279,460	14,053,583	22,090	235,306	6,240	63,933
Annual union, professional, or like dues	32	5,571,980	4,302,709	107,050	97,390	22,690	13,667
Child care expenses	33	1,322,930	5,464,780	12,820	63,181	5,470	20,935
Business investment loss	34	7,040	131,570	50	677	20	457
Moving expenses	35	90,230	430,300	1,380	6,068	640	3,065
Support payments made	36	56,790	1,001,448	570	8,309	160	2,263
Carrying charges and interest expenses	37	1,909,200	5,563,827	10,160	25,540	4,820	10,649
Deductions for CPP/QPP contributions on self-employment and other earnings	38	1,553,520	1,307,845	15,230	14,445	6,270	6,138
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39	434,840	32,991				
Exploration and development expenses	40	41,310	424,950	140	960	20	458
Other employment expenses	41	761,580	3,571,490	9,760	37,317	2,330	10,061



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**Preliminary Table 5 for all Canada**

**All returns by province and territory of residence (All items are in thousands of dollars)**

Item	Item Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Clergy residence deduction	42	25,450	365,269	620	6,501	150	1,729
Other deductions	43	772,320	2,849,843	14,140	23,310	3,810	8,336
Total deductions before adjustments	44	14,056,480	101,320,002	196,350	1,332,023	55,040	345,361
Social benefits repayment	45	542,650	1,619,368	17,150	42,209	2,570	8,371
Net income	46	25,725,940	1153870971	404,060	16,901,958	109,820	4,133,777
Canadian Forces personnel and police deduction	47	3,340	65,607	20	216		
Security options deductions	48	32,600	1,567,428	100	6,619	20	638
Other payments deduction	49	3,780,440	27,387,635	84,970	557,236	16,670	97,845
Non-capital losses of other years	50	33,850	316,711	220	1,556	110	970
Net capital losses of other years	51	509,590	1,690,868	2,550	5,586	1,450	3,017
Capital gains deduction	52	58,400	5,331,525	400	44,619	440	43,752
Northern residents deductions	53	247,650	1,088,609	12,530	82,791	80	269
Additional deductions	54	192,510	1,265,541	1,720	11,051	930	4,798
Farming/fishing losses of prior years	55	9,690	97,290	20	278	70	767
Total deductions from net income	56	4,742,120	38,822,555	101,250	709,985	19,340	152,130
Taxable income assessed	57	25,129,600	1115149084	391,160	16,192,792	108,450	3,982,719
Basic personal amount	58	26,482,840	303,141,544	412,080	4,720,994	111,750	1,277,357
Age amount	59	5,618,460	35,771,768	99,560	666,402	27,080	174,833
Spouse or common-law partner amount	60	1,987,470	15,526,396	26,410	180,134	6,080	40,693
Amount for an eligible dependant	61	925,950	9,924,526	14,340	154,788	4,530	47,749
Family caregiver amount for infirm children under 18 years of age	62	123,420	309,404	2,840	7,086	760	1,942
Amount for infirm dependants age 18 or older	63	19,440	94,260	600	3,460	120	693
CPP or QPP contributions through employment	64	15,512,230	25,550,274	237,710	366,822	67,610	94,807
CPP or QPP contributions on self-employment and other earnings	65	1,553,520	1,307,845	15,230	14,445	6,270	6,138
Employment Insurance premiums	66	14,881,790	9,124,972	237,730	145,619	68,550	38,567
PPIP premiums paid	67	3,666,430	760,029				
PPIP premiums payable on employment income	68	110,320	23,523				
PPIP premiums payable on self-employment income	69	435,420	42,549				
Volunteer firefighters' amount/search and rescue volunteers' amount	70	46,250	138,756	5,280	15,846	930	2,790
Canada employment amount	71	17,239,750	19,279,436	261,390	289,503	74,320	84,262
Public transit amount	72	1,737,320	1,634,537	2,140	995	770	266
Children's arts amount	73	609,070	191,630	8,580	2,769	2,070	583
Home buyers' amount	74	193,620	858,091	2,370	10,922	810	3,675
Pension income amount	75	5,034,960	9,616,063	79,760	152,635	22,730	43,364
Caregiver amount	76	248,110	1,349,801	4,520	23,307	750	3,939
Disability amount	77	717,920	5,746,736	16,490	131,929	5,010	40,153
Disability amount transferred from a dependant	78	241,400	2,568,361	5,550	58,122	1,520	15,961
Interest paid on student loans	79	523,550	289,636	10,090	5,454	3,440	2,129
Tuition, education, and textbook amounts	80	1,757,540	10,818,739	24,100	121,305	7,010	42,528
Tuition, education, and textbook amounts transferred from a child	81	660,730	3,376,983	8,820	40,892	2,520	13,586



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Item	Item Code	Grand Total (#)	Grand Total (\$)	Newfoundland And Labrador (#)	Newfoundland And Labrador (\$)	Prince Edward Island (#)	Prince Edward Island (\$)
Amounts transferred from spouse or common-law partner	82	1,156,400	6,363,841	24,900	147,918	5,480	32,339
Medical expenses	83	4,881,910	12,449,937	92,200	215,813	27,960	70,847
Total tax credits on personal amounts	84	26,488,490	71,458,670	412,090	1,121,702	111,750	305,942
Allowable charitable donations	85	5,407,330	9,059,301	77,060	82,519	24,590	32,208
Cultural and ecological gifts	86	7,340	47,186	70	278	20	86
Donations and gifts	87	5,370,340	2,615,384	76,330	22,637	24,430	8,966
Total federal non-refundable tax credits	88	26,489,050	74,074,054	412,090	1,144,340	111,750	314,908
Federal dividend tax credit	89	3,741,800	8,227,124	29,060	41,689	12,100	18,623
Minimum tax carryover	90	45,440	137,500	380	1,379	190	613
Basic federal tax	91	16,966,560	130,580,916	257,450	1,853,115	72,500	376,840
Federal Foreign Tax Credit	92	1,495,460	1,502,711	8,470	11,966	3,880	3,062
Federal Political contribution tax credit	93	143,230	25,273	810	167	910	141
Investment Tax Credit	94	18,950	49,493	600	643	1,060	1,957
Labour-sponsored funds tax credit	95	315,300	140,126				
Alternative minimum tax payable	96	37,240	233,418	160	1,504	150	1,524
Net federal tax	97	16,915,880	128,912,499	257,260	1,840,369	72,360	371,698
CPP contributions on self-employment and other earnings	98	1,169,150	1,977,636	15,230	28,890	6,270	12,276
Working income tax benefit (WITB)	99	1,377,670	1,121,676	14,210	9,953	5,550	4,125
Children's fitness tax credit	100	1,598,910	137,594	19,610	1,737	6,810	601
Net Provincial Tax	101	12,880,460	56,784,747	265,970	1,299,666	80,990	318,408
Total tax payable	102	17,947,430	189,303,433	276,440	3,211,185	82,120	710,763

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Number of taxable returns	1	483,900		392,040		4,024,230	
Number of non-taxable returns	2	221,970		196,780		2,321,760	
Total number of returns	3	705,870		588,810		6,345,990	
Employment income	4	419,140	16,940,828	359,740	14,147,932	3,911,980	165,157,012
Commissions (from employment)	5	12,260	269,239	9,660	191,749	135,880	2,807,601
Other employment income	6	48,570	282,718	41,710	167,518	504,210	1,623,705
Old Age Security (OAS) pension	7	177,810	1,166,138	147,610	966,791	1,470,610	9,535,447
CPP or QPP benefits	8	244,070	1,708,108	202,760	1,316,256	1,891,260	12,567,913
Other pensions and superannuation	9	139,600	3,013,901	106,550	2,175,446	1,136,260	23,599,909
Elected split-pension amount	10	46,350	522,905	32,890	363,422	304,860	3,270,028
Universal Child Care Benefit (UCCB)	11	75,370	73,522	65,640	62,561	761,010	762,429
Employment Insurance and other benefits	12	91,420	751,785	101,820	874,586	746,120	5,204,939
Taxable amount of dividends from taxable Canadian corporations	13	95,030	1,605,887	59,400	850,521	779,610	11,767,178
Interest and other investment income	14	111,430	175,948	79,660	116,957	1,229,390	2,594,609
Net partnership income: limited or non-active partners only	15	530	2,668	460	1,088	6,700	42,848
Net rental income	16	18,590	67,739	12,250	18,733	387,890	1,725,077
Taxable capital gains	17	52,200	342,889	34,150	238,130	486,640	4,640,707
RRSP income	18	50,590	366,442	37,430	258,469	483,770	2,678,839
Other income	19	82,770	556,848	62,880	435,675	804,980	5,880,888
Net business income	20	34,960	378,859	27,530	312,662	424,850	5,167,929
Net professional income	21	6,210	193,732	3,910	114,074	92,250	4,529,928
Net commission income	22	4,220	57,373	2,980	40,846	35,610	708,363
Net farming income	23	3,580	4,222	2,410	-50	42,570	227,911
Net fishing income	24	5,010	232,737	2,140	98,212	1,100	49,573
Workers' compensation benefits	25	18,990	183,350	10,680	114,269	167,170	1,508,961
Social assistance payments	26	28,040	182,372	26,420	181,468	304,170	2,315,748
Net federal supplements	27	71,250	309,957	69,830	321,118	664,100	3,202,437
Total income assessed	28	689,210	29,420,486	577,210	23,387,061	6,220,810	271,728,096
Registered pension plan (RPP) deduction	29	138,170	590,346	110,200	450,455	1,429,240	5,325,264
RRSP/PRPP deduction	30	119,130	696,813	95,490	627,816	1,549,950	9,689,743
Deduction for elected split-pension amount	31	46,390	523,140	32,870	363,006	305,080	3,269,812
Annual union, professional, or like dues	32	131,770	92,564	107,250	76,665	1,660,280	1,165,749
Child care expenses	33	30,350	129,216	26,870	119,665	498,070	1,585,879
Business investment loss	34	160	1,959	110	1,416	1,620	37,707
Moving expenses	35	3,470	16,655	1,950	8,291	8,790	37,471
Support payments made	36	1,840	22,083	1,310	16,838	9,320	136,540
Carrying charges and interest expenses	37	33,070	88,946	22,680	52,227	213,630	777,390
Deductions for CPP/QPP contributions on self-employment and other earnings	38	28,210	24,049	20,980	16,750	384,360	319,027
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39					434,840	32,991
Exploration and development expenses	40	520	2,891	250	2,066	5,720	117,299
Other employment expenses	41	21,250	84,126	17,920	73,322	114,970	512,603
Clergy residence deduction	42	880	10,211	830	9,769	1,850	19,595
Other deductions	43	20,020	54,161	18,580	41,153	170,630	894,176
Total deductions before adjustments	44	342,850	2,337,839	275,670	1,859,950	3,495,520	23,926,707
Social benefits repayment	45	15,640	48,068	10,640	29,377	99,760	266,923
Net income	46	687,830	27,046,464	576,150	21,506,587	6,207,570	247,725,562

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Canadian Forces personnel and police deduction	47	320	6,583	60	1,380	650	16,205
Security options deductions	48	1,210	13,232	220	3,488	4,890	237,966
Other payments deduction	49	114,780	675,563	104,760	616,827	1,117,630	7,025,965
Non-capital losses of other years	50	650	6,981	410	2,804	6,130	52,063
Net capital losses of other years	51	9,550	21,637	5,720	11,294	86,400	267,784
Capital gains deduction	52	1,130	124,522	840	72,818	11,610	1,017,873
Northern residents deductions	53	480	1,443	330	999	27,410	120,930
Additional deductions	54	4,210	18,428	7,310	25,061	45,120	422,973
Farming/fishing losses of prior years	55	120	1,004	110	703	1,640	12,604
Total deductions from net income	56	130,340	869,420	115,800	735,454	1,269,740	9,176,314
Taxable income assessed	57	673,200	26,178,238	562,830	20,773,023	6,040,030	238,578,623
Basic personal amount	58	705,870	8,079,777	588,810	6,742,876	6,345,940	72,661,210
Age amount	59	175,060	1,132,101	146,170	963,391	1,455,840	9,553,830
Spouse or common-law partner amount	60	44,330	313,737	38,880	275,576	411,700	2,921,548
Amount for an eligible dependant	61	28,870	309,272	24,010	256,346	226,570	2,391,397
Family caregiver amount for infirm children under 18 years of age	62	4,400	10,988	3,520	8,870	23,080	56,232
Amount for infirm dependants age 18 or older	63	790	4,680	760	4,014	1,930	7,477
CPP or QPP contributions through employment	64	398,090	595,748	343,130	508,908	3,611,420	6,217,563
CPP or QPP contributions on self-employment and other earnings	65	28,210	24,049	20,980	16,750	384,360	319,027
Employment Insurance premiums	66	391,570	236,470	336,920	199,700	3,580,870	1,813,012
PPIP premiums paid	67					3,666,420	760,028
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69					435,420	42,549
Volunteer firefighters' amount/search and rescue volunteers' amount	70	5,940	17,805	2,900	8,691	7,290	21,864
Canada employment amount	71	438,160	489,792	372,360	419,333	4,049,440	4,521,091
Public transit amount	72	16,170	9,298	4,600	2,101	514,040	428,509
Children's arts amount	73	13,100	3,940	7,910	2,203	113,980	29,959
Home buyers' amount	74	4,380	19,750	3,950	18,218	47,720	201,487
Pension income amount	75	167,600	323,220	126,220	241,669	1,305,660	2,468,672
Caregiver amount	76	4,920	26,260	5,520	27,847	42,460	207,510
Disability amount	77	31,320	250,276	21,450	171,635	92,540	739,221
Disability amount transferred from a dependant	78	8,860	94,735	7,320	76,747	41,660	444,226
Interest paid on student loans	79	18,360	11,164	18,900	12,965	132,500	47,002
Tuition, education, and textbook amounts	80	40,030	262,148	29,020	167,880	415,760	1,721,959
Tuition, education, and textbook amounts transferred from a child	81	14,370	75,962	10,980	57,429	180,340	843,066
Amounts transferred from spouse or common-law partner	82	34,760	198,949	31,790	182,694	273,080	1,456,074
Medical expenses	83	153,760	350,137	138,740	351,030	2,099,850	4,519,247
Total tax credits on personal amounts	84	705,870	1,926,361	588,810	1,607,768	6,345,950	17,165,878
Allowable charitable donations	85	136,020	191,487	110,220	155,241	1,210,820	920,750
Cultural and ecological gifts	86	190	281			2,350	20,289
Donations and gifts	87	135,190	54,188	109,120	43,404	1,190,420	261,763
Total federal non-refundable tax credits	88	705,870	1,980,549	588,810	1,651,172	6,345,950	17,427,640
Federal dividend tax credit	89	84,980	187,075	52,480	102,158	703,230	1,398,752
Minimum tax carryover	90	960	2,821	600	1,859	9,270	26,762
Basic federal tax	91	443,220	2,606,377	368,770	1,997,439	4,038,100	25,368,082
Federal Foreign Tax Credit	92	26,430	22,214	15,830	12,898	254,890	152,738

Item	Item Code	Nova Scotia (#)	Nova Scotia (\$)	New Brunswick (#)	New Brunswick (\$)	Quebec (#)	Quebec (\$)
Federal Political contribution tax credit	93	3,910	657	2,510	396	16,360	2,376
Investment Tax Credit	94	1,210	1,966	1,020	1,941	4,390	15,064
Labour-sponsored funds tax credit	95			10	2	301,580	131,551
Alternative minimum tax payable	96	780	4,283	550	3,506	7,100	43,879
Net federal tax	97	442,540	2,582,332	368,200	1,982,807	4,023,180	25,064,408
CPP contributions on self-employment and other earnings	98	28,210	48,097	20,980	33,500		
Working income tax benefit (WITB)	99	37,320	29,192	29,340	22,012	298,170	252,930
Children's fitness tax credit	100	36,040	3,126	29,090	2,351	383,890	27,712
Net Provincial Tax	101	464,930	2,223,862	374,970	1,482,380	2,280	52,911
Total tax payable	102	483,900	4,902,428	392,040	3,528,103	4,024,230	25,384,481

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Number of taxable returns	1	6,928,860		653,430		553,030	
Number of non-taxable returns	2	3,033,120		282,040		256,360	
Total number of returns	3	9,961,980		935,470		809,390	
Employment income	4	6,096,180	302,831,681	589,870	25,576,841	515,260	24,475,808
Commissions (from employment)	5	194,210	6,340,310	17,040	423,265	13,490	413,765
Other employment income	6	910,600	4,744,285	60,570	231,105	60,030	230,534
Old Age Security (OAS) pension	7	2,093,220	12,998,925	191,740	1,240,370	165,800	1,087,090
CPP or QPP benefits	8	2,596,490	19,575,425	248,550	1,782,805	211,510	1,490,656
Other pensions and superannuation	9	1,637,340	37,817,736	158,820	3,089,969	128,650	2,441,406
Elected split-pension amount	10	510,870	5,745,101	48,230	479,135	33,750	338,831
Universal Child Care Benefit (UCCB)	11	1,213,310	1,243,536	127,800	143,614	113,110	129,558
Employment Insurance and other benefits	12	695,800	5,009,564	73,890	521,885	69,290	563,301
Taxable amount of dividends from taxable Canadian corporations	13	1,679,630	24,175,589	127,270	1,590,473	141,680	2,764,178
Interest and other investment income	14	2,361,850	6,017,819	211,000	383,261	194,990	349,199
Net partnership income: limited or non-active partners only	15	21,320	128,018	1,770	5,090	3,620	4,551
Net rental income	16	568,650	2,126,212	38,260	194,786	45,580	290,416
Taxable capital gains	17	1,090,920	10,135,722	84,280	849,414	85,060	948,147
RRSP income	18	812,380	5,791,358	64,600	447,252	54,440	441,362
Other income	19	1,405,180	9,917,677	145,120	782,682	145,190	794,238
Net business income	20	754,030	10,376,215	61,240	837,343	58,450	761,820
Net professional income	21	127,050	6,054,070	8,770	340,501	6,090	212,734
Net commission income	22	95,020	2,271,380	7,230	129,090	7,150	95,609
Net farming income	23	76,640	356,132	29,460	243,171	53,660	592,436
Net fishing income	24	280	2,407	1,020	4,765	270	872
Workers' compensation benefits	25	186,580	1,777,711	18,130	103,642	12,070	102,263
Social assistance payments	26	634,740	5,091,363	39,570	318,618	50,430	409,185
Net federal supplements	27	686,430	3,962,685	65,000	301,452	57,010	255,539
Total income assessed	28	9,657,590	485,101,485	895,320	40,047,527	784,250	39,215,793
Registered pension plan (RPP) deduction	29	1,621,230	8,128,990	217,830	841,212	182,840	778,679
RRSP/PRPP deduction	30	2,188,100	15,400,648	194,640	1,052,108	186,670	1,073,226
Deduction for elected split-pension amount	31	511,070	5,741,959	48,310	479,448	33,800	339,296
Annual union, professional, or like dues	32	1,918,910	1,504,075	215,270	150,281	173,610	140,866
Child care expenses	33	420,420	2,099,360	45,090	143,936	33,860	143,480
Business investment loss	34	2,520	36,724	130	2,290	230	4,149
Moving expenses	35	30,110	148,740	3,050	13,014	4,820	15,731
Support payments made	36	27,320	515,201	1,510	23,181	1,210	18,197
Carrying charges and interest expenses	37	787,970	2,526,908	71,510	126,319	69,830	116,357
Deductions for CPP/QPP contributions on self-employment and other earnings	38	597,960	493,464	50,710	43,759	54,160	47,241
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	15,180	141,262	1,200	9,846	2,740	8,675
Other employment expenses	41	325,670	1,596,486	30,720	130,821	23,560	102,839
Clergy residence deduction	42	10,480	160,478	1,550	20,461	1,350	17,371
Other deductions	43	286,530	1,000,294	23,420	75,323	21,270	65,197
Total deductions before adjustments	44	5,231,530	39,507,415	511,990	3,113,091	449,760	2,872,544
Social benefits repayment	45	209,810	664,830	13,860	42,860	16,430	48,292
Net income	46	9,630,910	445,209,953	892,970	36,919,500	781,360	36,341,494
Canadian Forces personnel and police deduction	47	1,570	28,243	120	2,177	20	283

Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Security options deductions	48	12,550	717,049	370	16,269	460	10,151
Other payments deduction	49	1,330,790	10,829,800	118,060	723,467	106,160	766,639
Non-capital losses of other years	50	14,470	129,397	800	10,077	670	5,748
Net capital losses of other years	51	223,230	748,323	13,780	29,676	13,810	27,824
Capital gains deduction	52	17,390	1,681,164	3,910	354,775	6,970	560,681
Northern residents deductions	53	5,090	19,285	15,350	59,001	6,800	22,412
Additional deductions	54	63,860	335,833	4,490	15,894	2,060	11,732
Farming/fishing losses of prior years	55	2,730	27,731	640	6,079	1,180	12,680
Total deductions from net income	56	1,636,770	14,522,058	153,220	1,217,844	135,020	1,418,390
Taxable income assessed	57	9,388,320	430,717,875	877,080	35,705,114	765,740	34,928,013
Basic personal amount	58	9,961,810	114,055,490	935,460	10,700,125	809,380	9,263,922
Age amount	59	2,090,420	13,073,055	189,620	1,209,522	161,420	1,013,900
Spouse or common-law partner amount	60	776,610	6,253,702	69,760	548,246	57,490	451,148
Amount for an eligible dependant	61	347,920	3,735,293	38,760	423,385	32,290	352,060
Family caregiver amount for infirm children under 18 years of age	62	49,470	123,409	5,710	14,148	3,670	10,396
Amount for infirm dependants age 18 or older	63	9,960	46,658	890	4,703	430	2,319
CPP or QPP contributions through employment	64	5,790,610	9,438,109	558,730	881,278	479,680	798,703
CPP or QPP contributions on self-employment and other earnings	65	597,960	493,464	50,710	43,759	54,160	47,241
Employment Insurance premiums	66	5,480,300	3,566,873	541,300	342,181	465,180	306,870
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70	8,640	25,914	1,810	5,427	2,500	7,500
Canada employment amount	71	6,440,100	7,160,236	607,330	682,998	526,750	594,782
Public transit amount	72	703,380	858,679	44,290	27,190	18,850	7,173
Children's arts amount	73	243,920	81,713	20,840	6,323	19,020	5,967
Home buyers' amount	74	69,050	308,720	7,910	36,845	6,700	30,388
Pension income amount	75	1,894,750	3,639,919	183,060	348,905	146,720	275,575
Caregiver amount	76	114,990	644,989	6,540	36,841	3,530	19,290
Disability amount	77	314,980	2,522,587	48,310	386,672	21,090	168,700
Disability amount transferred from a dependant	78	104,680	1,101,892	10,990	121,796	5,630	59,240
Interest paid on student loans	79	180,530	112,640	10,730	5,119	14,580	9,540
Tuition, education, and textbook amounts	80	683,690	4,993,127	60,500	336,805	50,020	287,810
Tuition, education, and textbook amounts transferred from a child	81	285,640	1,554,796	17,230	84,595	13,250	67,153
Amounts transferred from spouse or common-law partner	82	455,660	2,495,526	37,750	212,946	30,110	167,994
Medical expenses	83	1,212,370	3,625,801	160,260	374,068	123,840	363,883
Total tax credits on personal amounts	84	9,961,880	26,997,302	935,460	2,525,515	809,390	2,147,071
Allowable charitable donations	85	2,137,140	3,985,749	222,370	431,212	173,800	316,350
Cultural and ecological gifts	86	2,580	11,516	180	1,236	180	542
Donations and gifts	87	2,128,560	1,153,570	221,350	123,480	173,190	90,076
Total federal non-refundable tax credits	88	9,961,880	28,150,871	935,460	2,648,994	809,390	2,237,148
Federal dividend tax credit	89	1,506,810	2,984,402	113,090	190,969	128,730	318,773
Minimum tax carryover	90	12,790	44,190	2,600	8,124	4,340	11,628
Basic federal tax	91	6,274,530	52,281,145	590,710	3,824,618	538,330	3,952,185
Federal Foreign Tax Credit	92	666,040	745,255	37,520	15,677	38,600	21,067
Federal Political contribution tax credit	93	60,670	11,111	6,170	1,127	6,610	1,214



Item	Item Code	Ontario (#)	Ontario (\$)	Manitoba (#)	Manitoba (\$)	Saskatchewan (#)	Saskatchewan (\$)
Investment Tax Credit	94	6,330	15,736	400	1,604	970	835
Labour-sponsored funds tax credit	95	70	24	120	83	13,480	8,447
Alternative minimum tax payable	96	11,700	73,917	1,530	13,270	2,760	16,330
Net federal tax	97	6,256,800	51,527,248	589,960	3,806,543	536,840	3,921,245
CPP contributions on self-employment and other earnings	98	597,950	986,929	50,710	87,518	54,160	94,482
Working income tax benefit (WITB)	99	560,830	459,871	51,240	40,824	36,620	28,725
Children's fitness tax credit	100	614,580	57,147	52,410	4,303	51,400	4,471
Net Provincial Tax	101	6,574,220	29,344,443	639,740	2,989,291	476,800	2,197,068
Total tax payable	102	6,928,860	82,524,521	653,430	6,926,306	553,030	6,261,178

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Number of taxable returns	1	2,075,110		2,393,360		19,400	
Number of non-taxable returns	2	846,340		1,157,930		6,980	
Total number of returns	3	2,921,450		3,551,290		26,370	
Employment income	4	2,009,870	114,590,902	2,133,800	99,008,027	20,200	1,036,217
Commissions (from employment)	5	67,050	2,135,231	72,980	2,315,105	220	7,391
Other employment income	6	207,080	1,215,362	362,510	1,997,320	1,230	8,922
Old Age Security (OAS) pension	7	464,380	2,952,416	783,030	4,831,106	3,970	25,819
CPP or QPP benefits	8	605,790	4,503,669	975,010	7,054,237	5,570	41,664
Other pensions and superannuation	9	350,900	7,319,364	605,430	12,414,697	3,310	75,190
Elected split-pension amount	10	98,090	1,136,933	173,510	1,883,237	920	9,358
Universal Child Care Benefit (UCCB)	11	410,680	456,767	389,530	392,955	3,360	3,455
Employment Insurance and other benefits	12	298,550	2,584,432	259,330	1,839,032	3,040	24,456
Taxable amount of dividends from taxable Canadian corporations	13	575,880	12,671,430	646,620	12,376,513	3,950	65,212
Interest and other investment income	14	688,300	1,909,372	981,970	2,724,608	4,580	8,166
Net partnership income: limited or non-active partners only	15	14,100	16,774	9,500	39,885	20	263
Net rental income	16	175,710	717,042	270,090	1,403,406	2,120	10,637
Taxable capital gains	17	298,250	3,036,557	420,250	5,256,458	1,990	15,418
RRSP income	18	254,530	2,289,281	272,680	2,084,145	2,130	16,663
Other income	19	458,320	3,295,416	538,170	3,021,896	3,820	30,430
Net business income	20	185,860	2,318,321	313,740	5,014,329	2,910	46,545
Net professional income	21	24,700	1,020,578	50,520	1,493,299	420	12,257
Net commission income	22	26,380	342,525	39,560	931,014	110	1,201
Net farming income	23	79,540	610,618	25,530	-3,415	190	-1,147
Net fishing income	24	150	1,554	3,900	80,629		
Workers' compensation benefits	25	36,620	317,334	91,370	799,073	640	6,401
Social assistance payments	26	228,280	1,432,683	139,500	1,108,650	2,410	23,562
Net federal supplements	27	149,370	773,480	270,480	1,552,670	1,240	6,028
Total income assessed	28	2,849,000	167,782,444	3,453,930	169,804,559	26,140	1,474,712
Registered pension plan (RPP) deduction	29	448,300	2,790,560	522,560	2,339,592	6,860	39,223
RRSP/PRPP deduction	30	754,410	5,330,811	751,800	5,381,537	6,830	46,682
Deduction for elected split-pension amount	31	98,230	1,137,571	173,590	1,881,851	920	9,346
Annual union, professional, or like dues	32	536,070	451,081	672,570	586,043	7,490	6,176
Child care expenses	33	130,460	601,447	116,140	540,899	1,340	5,795
Business investment loss	34	1,300	28,347	900	17,727		
Moving expenses	35	14,550	60,103	20,460	117,617	510	1,810
Support payments made	36	5,830	113,227	7,550	142,371	40	540
Carrying charges and interest expenses	37	263,500	782,672	427,990	1,049,381	2,860	3,499
Deductions for CPP/QPP contributions on self-employment and other earnings	38	144,390	117,503	248,310	222,650	1,730	1,708
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40	9,020	79,444	6,390	61,516	60	245
Other employment expenses	41	103,180	486,103	110,850	532,150	530	2,346
Clergy residence deduction	42	3,550	56,519	4,100	61,312	30	459
Other deductions	43	86,550	251,431	123,990	315,408	760	2,247
Total deductions before adjustments	44	1,565,740	12,291,010	1,882,380	13,254,066	15,880	120,133
Social benefits repayment	45	74,920	212,902	80,200	250,984	650	1,698
Net income	46	2,839,850	155,382,728	3,443,660	156,430,726	26,070	1,353,629
Canadian Forces personnel and police deduction	47	320	5,301	240	4,706		

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Security options deductions	48	8,040	324,254	4,470	215,595		
Other payments deduction	49	300,690	2,523,640	472,080	3,459,019	3,620	35,991
Non-capital losses of other years	50	3,090	25,014	6,960	79,450	40	348
Net capital losses of other years	51	62,520	216,742	89,840	356,959	330	867
Capital gains deduction	52	9,700	876,123	5,950	549,652	40	2,843
Northern residents deductions	53	101,170	354,150	32,520	119,242	18,300	112,770
Additional deductions	54	12,660	68,674	31,910	129,136	140	532
Farming/fishing losses of prior years	55	2,030	23,238	1,130	12,116		
Total deductions from net income	56	480,960	4,419,098	625,130	4,927,203	20,430	153,695
Taxable income assessed	57	2,802,530	150,975,275	3,385,230	151,515,221	25,590	1,200,266
Basic personal amount	58	2,921,400	33,433,174	3,551,180	40,611,105	26,370	302,102
Age amount	59	460,380	2,855,770	789,550	4,972,814	3,900	23,368
Spouse or common-law partner amount	60	248,400	2,037,049	271,100	2,110,611	1,250	9,709
Amount for an eligible dependant	61	98,020	1,071,359	101,850	1,084,257	1,280	13,779
Family caregiver amount for infirm children under 18 years of age	62	13,760	35,293	15,820	39,861	100	233
Amount for infirm dependants age 18 or older	63	990	6,248	2,950	13,748		
CPP or QPP contributions through employment	64	1,900,400	3,304,709	2,020,940	3,204,751	19,080	33,335
CPP or QPP contributions on self-employment and other earnings	65	144,390	117,503	248,310	222,650	1,730	1,708
Employment Insurance premiums	66	1,782,960	1,223,459	1,894,810	1,198,112	18,430	12,585
PPIP premiums paid	67						
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70	4,070	12,195	6,490	19,461	170	498
Canada employment amount	71	2,059,450	2,340,351	2,304,740	2,576,712	20,570	23,425
Public transit amount	72	206,200	130,318	225,060	169,201	470	157
Children's arts amount	73	79,990	26,340	98,410	31,446	590	186
Home buyers' amount	74	27,850	125,558	22,320	100,026	260	1,152
Pension income amount	75	405,030	771,808	691,680	1,328,071	3,880	7,466
Caregiver amount	76	20,320	99,505	44,320	258,959	70	432
Disability amount	77	62,430	500,129	103,100	825,778	460	3,647
Disability amount transferred from a dependant	78	23,980	264,858	30,760	325,836	140	1,613
Interest paid on student loans	79	69,330	37,753	63,410	44,666	530	367
Tuition, education, and textbook amounts	80	198,470	1,210,304	242,830	1,634,693	2,030	11,784
Tuition, education, and textbook amounts transferred from a child	81	56,870	287,948	69,980	347,777	320	1,594
Amounts transferred from spouse or common-law partner	82	98,700	543,550	161,470	910,278	660	3,320
Medical expenses	83	368,120	978,820	500,520	1,587,785	2,020	5,203
Total tax credits on personal amounts	84	2,921,420	7,713,558	3,551,220	9,545,806	26,370	68,668
Allowable charitable donations	85	613,660	1,427,929	689,680	1,495,600	4,590	6,815
Cultural and ecological gifts	86	790	6,295	850	6,569		
Donations and gifts	87	612,300	416,920	687,570	434,620	4,580	1,898
Total federal non-refundable tax credits	88	2,921,420	8,130,479	3,551,220	9,980,426	26,370	70,565
Federal dividend tax credit	89	532,060	1,491,044	572,050	1,480,731	3,710	7,777
Minimum tax carryover	90	7,930	21,221	6,330	18,552	30	108
Basic federal tax	91	2,025,860	19,933,096	2,278,910	17,615,176	18,960	140,042
Federal Foreign Tax Credit	92	185,230	196,356	255,920	315,591	1,090	1,092
Federal Political contribution tax credit	93	20,360	3,624	24,320	4,325	340	67

Item	Item Code	Alberta (#)	Alberta (\$)	British Columbia (#)	British Columbia (\$)	Yukon (#)	Yukon (\$)
Investment Tax Credit	94	1,300	2,196	1,640	7,486	10	37
Labour-sponsored funds tax credit	95	20	4	20	10		
Alternative minimum tax payable	96	6,220	38,507	6,250	36,446	20	94
Net federal tax	97	2,020,400	19,734,376	2,270,360	17,296,709	18,930	138,903
CPP contributions on self-employment and other earnings	98	144,390	235,007	248,310	445,301	1,730	3,416
Working income tax benefit (WITB)	99	138,690	108,418	199,050	161,519	1,190	851
Children's fitness tax credit	100	196,440	17,795	204,950	18,053	1,600	130
Net Provincial Tax	101	1,783,240	9,023,532	2,147,740	7,543,303	18,800	58,976
Total tax payable	102	2,075,110	29,206,108	2,393,360	25,536,850	19,400	209,664

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Non-resident (#)	Non-resident (\$)
Number of taxable returns	1	19,950		11,180		34,390	
Number of non-taxable returns	2	9,970		9,330		53,790	
Total number of returns	3	29,930		20,510		88,180	
Employment income	4	23,910	1,475,387	16,830	859,355	53,930	1,981,239
Commissions (from employment)	5	170	7,546	30	173	200	2,565
Other employment income	6	850	6,966	320	2,909	2,000	92,877
Old Age Security (OAS) pension	7	2,790	18,098	1,180	7,875	12,830	52,898
CPP or QPP benefits	8	4,410	30,193	2,030	12,758	15,700	73,750
Other pensions and superannuation	9	1,950	51,310	720	13,325	4,480	58,722
Elected split-pension amount	10	600	6,751	230	1,686	20	151
Universal Child Care Benefit (UCCB)	11	4,760	5,182	5,360	7,042	290	333
Employment Insurance and other benefits	12	3,180	29,340	2,000	18,387	1,060	4,407
Taxable amount of dividends from taxable Canadian corporations	13	2,360	31,968	880	9,083	330	1,836
Interest and other investment income	14	3,350	4,976	1,000	1,201	690	1,094
Net partnership income: limited or non-active partners only	15					1,480	10,564
Net rental income	16	1,150	4,212	410	1,223	380	1,081
Taxable capital gains	17	1,350	8,362	470	2,735	1,720	66,456
RRSP income	18	2,400	16,647	970	6,252	1,000	11,730
Other income	19	3,360	23,025	1,620	10,456	1,480	25,466
Net business income	20	1,380	19,823	550	5,599	1,550	32,850
Net professional income	21	240	9,089	100	4,837	1,050	54,480
Net commission income	22	70	341	30	221	50	734
Net farming income	23					160	2,303
Net fishing income	24			60	3,662		
Workers' compensation benefits	25	530	5,254	300	1,985	60	193
Social assistance payments	26	3,840	22,310	5,160	35,179	20	170
Net federal supplements	27	1,230	7,305	570	3,009	40	238
Total income assessed	28	29,140	1,784,786	20,200	1,008,984	78,530	2,475,686
Registered pension plan (RPP) deduction	29	8,760	58,796	5,530	35,518	3,070	21,844
RRSP/PRPP deduction	30	7,120	44,335	2,420	17,935	1,360	10,330
Deduction for elected split-pension amount	31	610	6,896	240	1,850	20	169
Annual union, professional, or like dues	32	8,920	9,923	7,300	6,347	2,810	1,884
Child care expenses	33	1,310	7,320	570	2,851	180	815
Business investment loss	34						
Moving expenses	35	360	1,244	130	367	30	124
Support payments made	36	50	463	20	407	70	1,829
Carrying charges and interest expenses	37	650	2,926	160	420	390	592
Deductions for CPP/QPP contributions on self-employment and other earnings	38	850	775	310	298	50	37
Deduction for provincial parental insurance plan (PPIP) premiums on self-employment income	39						
Exploration and development expenses	40					50	153
Other employment expenses	41	430	1,577	120	318	300	1,421
Clergy residence deduction	42	30	448	20	184	20	232
Other deductions	43	800	1,204	570	717	1,270	116,888
Total deductions before adjustments	44	16,240	136,128	10,200	67,332	7,350	156,402
Social benefits repayment	45	670	1,819	340	1,001	10	34
Net income	46	29,090	1,647,065	20,180	940,716	76,410	2,330,812

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Non-resident (#)	Non-resident (\$)
Canadian Forces personnel and police deduction	47					10	269
Security options deductions	48					250	21,751
Other payments deduction	49	4,620	34,870	5,520	40,173	110	601
Non-capital losses of other years	50					270	2,072
Net capital losses of other years	51	260	729	70	144	90	284
Capital gains deduction	52						
Northern residents deductions	53	17,940	123,405	9,650	71,878	20	35
Additional deductions	54	20	222	10	157	18,070	221,050
Farming/fishing losses of prior years	55						
Total deductions from net income	56	21,410	161,524	13,900	113,283	18,800	246,157
Taxable income assessed	57	28,220	1,485,718	19,360	827,617	61,860	2,088,589
Basic personal amount	58	29,930	342,828	20,510	235,262	62,370	715,323
Age amount	59	2,680	16,435	1,100	7,156	15,680	109,191
Spouse or common-law partner amount	60	1,890	15,852	2,620	21,597	30,960	346,796
Amount for an eligible dependant	61	1,720	18,962	1,850	20,564	3,950	45,313
Family caregiver amount for infirm children under 18 years of age	62	90	209	110	348	110	388
Amount for infirm dependants age 18 or older	63					20	143
CPP or QPP contributions through employment	64	22,490	40,124	15,520	23,212	46,820	42,205
CPP or QPP contributions on self-employment and other earnings	65	850	775	310	298	50	37
Employment Insurance premiums	66	21,920	15,262	14,870	9,098	46,400	17,165
PPIP premiums paid	67					10	1
PPIP premiums payable on employment income	68						
PPIP premiums payable on self-employment income	69						
Volunteer firefighters' amount/search and rescue volunteers' amount	70	200	588				
Canada employment amount	71	24,120	27,367	16,890	18,722	44,130	50,862
Public transit amount	72	520	185	90	43	730	424
Children's arts amount	73	460	131	50	15	150	54
Home buyers' amount	74	250	1,091				
Pension income amount	75	2,350	4,509	920	1,711	4,610	8,539
Caregiver amount	76	100	509	20	146	40	266
Disability amount	77	450	3,603	120	960	180	1,446
Disability amount transferred from a dependant	78	210	2,215	80	977	10	143
Interest paid on student loans	79	670	458	290	219	210	159
Tuition, education, and textbook amounts	80	2,260	14,017	990	5,958	840	8,421
Tuition, education, and textbook amounts transferred from a child	81	250	1,251	70	348	100	586
Amounts transferred from spouse or common-law partner	82	580	3,233	360	1,834	1,110	7,185
Medical expenses	83	950	2,166	330	763	980	4,375
Total tax credits on personal amounts	84	29,930	76,784	20,510	52,453	67,850	203,862
Allowable charitable donations	85	3,940	6,270	1,550	2,797	1,910	4,373
Cultural and ecological gifts	86						
Donations and gifts	87	3,900	1,764	1,550	791	1,850	1,307
Total federal non-refundable tax credits	88	29,930	78,548	20,510	53,244	68,400	205,170
Federal dividend tax credit	89	2,300	3,907	880	1,017	320	207
Minimum tax carryover	90					20	204
Basic federal tax	91	19,690	202,605	11,090	108,904	28,450	321,293

Item	Item Code	Northwest Territories (#)	Northwest Territories (\$)	Nunavut (#)	Nunavut (\$)	Non-resident (#)	Non-resident (\$)
Federal Foreign Tax Credit	92	800	373	250	52	520	4,370
Federal Political contribution tax credit	93	190	44	60	17	10	6
Investment Tax Credit	94						
Labour-sponsored funds tax credit	95						
Alternative minimum tax payable	96	20	91				
Net federal tax	97	19,680	202,193	11,090	108,828	28,290	334,841
CPP contributions on self-employment and other earnings	98	850	1,549	310	596	50	75
Working income tax benefit (WITB)	99	2,130	1,607	3,290	1,604	60	45
Children's fitness tax credit	100	1,510	124	330	18	240	26
Net Provincial Tax	101	19,020	86,238	10,790	35,199	20,980	129,470
Total tax payable	102	19,950	291,801	11,180	145,625	34,390	464,420