

Canada

Table 6Total Income by Trust Type, 2011 to 2015

Turnet Turne	2011	2012	2012	2014	
Trust Type	2011	2012	2013	2014	2015
Testamentary	2,427,114	2,557,955	2,775,829	3,068,110	4,349,100
Personal	8,200,321	9,200,633	10,153,374	11,501,805	13,817,667
Alter Ego	346,963	346,829	397,974	419,517	766,477
Specified	6,192,782	7,178,150	8,275,952	8,326,614	9,011,509
Joint Spousal or Common-law Partner	232,306	267,337	307,539	310,595	514,938
Spousal or Common-law Partner	13,509	15,723	30,809	13,953	19,181
Deemed Resident	180,890	176,666	69,958	323,214	201,565
Unit	16,997,046	19,993,810	24,867,979	31,239,586	33,656,238
Communal Organization	273,491	301,898	312,665	321,325	329,902
Mutual Fund/SIFT	45,199,944	46,475,771	60,902,657	80,343,271	86,579,043
Employee Benefit Plan	101,632	95,008	92,270	101,921	115,572
Insurance Segregated Fund	1,415,249	1,342,715	1,801,183	2,594,983	2,809,793
Employee	44,280	30,096	27,074	25,151	46,829
Non-profit Organization	12,652	13,418	16,940	12,278	43,947
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate					
Investment	474,292	454,967	510,106	533,469	435,186
RRSP/RRIF/RESP/RDSP/TFSA	17,766	4,849	2,893	5,129	10,495
Environmental Quality Act	-	-	-	-	-
Health & Welfare	146,548	133,919	164,703	188,472	198,628
Lifetime Benefit	3,132	4,065	4,423	-	7,559
Hepatitis C and Indian Residential School	-	-	-	-	-
Total	82,280,044	88,593,874	110,714,384	139,334,711	152,913,682

Notes:

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.

2. A dash [-] indicates that the information has been suppressed for confidentiality. Suppressed information also includes valid zeros.

3. Amounts include all trust income tax returns that were assessed or reassessed during the period.

4. Amounts are calculated using line 20 of the T3 Trust Income Tax and Information Return.

5. Amounts are rounded and in thousands of dollars.

6. Data are as of December 2017.

7. Data are presented on a tax year basis and are subject to change.

8. RRSP = Registered retirement savings plan, RRIF = Registered retirement income fund, RESP = Registered education savings plan, RDSP = Registered disability savings plan, created in 2009, TFSA = Tax-free savings account, created in 2009, SIFT = Specified investment flow-through, created in 2007, Employee life and health trusts were created in 2010.