

Table 8
Total Tax Payable by Trust Type, 2011 to 2015

Trust Type	2011	2012	2013	2014	2015
Testamentary	402,544	402,083	475,512	559,242	840,051
Personal	301,219	352,438	388,751	349,262	563,945
Alter Ego	43,096	29,314	35,943	52,104	59,509
Specified	84,044	92,500	53,973	73,453	56,708
Joint Spousal or Common-law Partner	24,469	26,124	20,739	26,185	54,400
Spousal or Common-law Partner	3,179	3,000	-	3,389	4,033
Deemed Resident	30,029	32,933	8,346	45,533	31,332
Unit	77,562	104,107	117,952	30,761	9,464
Communal Organization	377	2	258	-	-
Mutual Fund/SIFT	1,055,501	1,631,522	4,083,699	4,109,278	3,932,930
Employee Benefit Plan	1,111	1,405	1,646	2,702	2,844
Insurance Segregated Fund	-	-	3	-	-
Employee	385	184	128	-	-
Non-profit Organization	1,537	1,725	2,818	1,865	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	7,688	2,064	1,381	1,637	4,351
Environmental Quality Act	-	-	-	-	-
Health & Welfare	476	1,067	735	986	1,507
Lifetime Benefit	185	383	445	-	-
Hepatitis C and Indian Residential School	-	-	-	-	-
Total	2,033,589	2,681,058	5,201,566	5,257,745	5,579,512

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 84 of the T3 Trust Income Tax and Information Return. Line 84 includes total federal, provincial, territorial and Part XII.2 tax payable.
5. Amounts are rounded and in thousands of dollars.
6. These are the total amounts of tax payable by trusts before refundable tax credits have been applied. For example, the Capital Gains Refund.
7. Data are as of December 2017.
8. Data are presented on a tax year basis and are subject to change.
9. 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.

