

Table 8
Total Tax Payable by Trust Type, 2012 to 2016

Trust Type	2012	2013	2014	2015	2016
Testamentary	407,952	476,676	559,193	842,401	527,826
Personal	338,762	381,114	444,663	526,517	252,184
Alter Ego	29,085	35,654	48,935	58,307	60,820
Specified	105,634	63,808	89,272	106,605	51,357
Joint Spousal or Common-law Partner	25,958	20,245	30,963	60,728	27,764
Spousal or Common-law Partner	2,996	-	3,384	4,027	-
Deemed Resident	32,797	8,303	44,114	25,930	20,720
Unit	104,142	117,237	31,530	8,868	7,579
Communal Organization	2	36	-	-	-
Mutual Fund/SIFT	1,637,386	4,086,005	4,109,155	3,932,723	5,260,356
Employee Benefit Plan	1,392	1,619	1,797	1,579	841
Insurance Segregated Fund	-	3	-	-	-
Employee	184	127	-	-	-
Non-profit Organization	1,723	2,818	1,876	-	4,908
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	2,270	1,645	2,832	4,436	1,969
Environmental Quality Act	-	-	-	-	-
Health & Welfare	1,051	740	1,824	2,751	3,058
Lifetime Benefit	272	464	-	-	744
Total	2,691,829	5,205,742	5,370,813	5,593,243	6,232,478

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 2018.
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.
10. The application deadline for programs regarding the former "Hepatitis C and Indian Residential School" trust type occurred in 2011. No data exists for this trust type past 2011.