

**Table 19**  
**Income Before Allocation by Trust Type, 2012 to 2016**

Trust Type	2012	2013	2014	2015	2016
Testamentary	2,372,034	2,563,282	2,850,876	4,054,534	2,507,583
Personal	8,096,022	8,892,384	10,461,018	12,514,260	10,598,377
Alter Ego	327,041	373,435	396,465	737,594	509,562
Specified	3,250,607	3,392,371	3,635,353	4,564,245	4,007,069
Joint Spousal or Common-law Partner	253,399	288,430	290,812	490,805	341,889
Spousal or Common-law Partner	14,579	29,672	13,170	18,702	14,604
Deemed Resident	161,893	54,359	268,812	122,491	121,918
Unit	18,180,776	22,560,800	28,846,710	31,238,217	30,346,569
Communal Organization	300,743	311,094	321,055	327,853	334,334
Mutual Fund/SIFT	33,135,385	45,877,603	62,883,426	67,433,373	60,756,069
Employee Benefit Plan	-61,799	-61,127	-39,732	-16,271	-67,793
Insurance Segregated Fund	784,936	1,116,798	1,965,209	2,171,558	2,000,316
Employee	26,215	22,473	21,833	41,632	34,448
Non-profit Organization	7,631	10,571	3,655	33,374	6,630
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	370,993	223,263	392,044	322,616	299,367
RRSP/RRIF/RESP/RDSP/TFSA	-	4,739	11,092	8,385	3,643
Environmental Quality Act	-	-	-	-	-
Health & Welfare	-	-13,967	-120,822	-106,717	6,591
Lifetime Benefit	3,243	-	-	6,889	-
<b>Total</b>	<b>67,074,534</b>	<b>85,650,268</b>	<b>112,205,927</b>	<b>123,963,594</b>	<b>111,825,973</b>

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 &In. of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of December 2018.
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.
9. 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.