

Table 7
Taxable Income by Trust Type, 2014 to 2018

Trust Type	2014	2015	2016	2017	2018
Testamentary	2,487,788	3,670,409	1,789,364	2,183,526	2,388,694
Personal	1,487,331	2,303,467	799,437	1,249,965	1,549,628
Alter Ego	142,227	135,641	138,982	98,813	117,947
Specified	272,626	453,927	183,344	283,540	294,303
Joint Spousal or Common-law Partner	109,432	240,971	64,779	34,835	175,799
Spousal or Common-law Partner	10,042	13,158	-	-	-
Deemed Resident	190,044	78,594	45,951	82,831	94,653
Unit	107,322	46,521	27,963	63,580	22,610
Communal Organization	-	-	-	-	-
Mutual Fund/SIFT	10,890,089	10,125,105	11,715,468	15,460,739	8,822,544
Employee Benefit Plan	5,858	5,413	3,615	3,987	2,700
Insurance Segregated Fund	39,399	46,742	38,739	48,191	38,740
Employee	-	-	-	206	-
Non-profit Organization	4,946	-	10,453	7,653	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	6,024
RRSP/RRIF/RESP/RDSP/TFSA	10,108	12,824	6,347	5,761	7,976
Environmental Quality Act	-	-	-	-	-
Health & Welfare	3,323	4,739	6,086	3,880	5,099
Lifetime Benefit	4,214	7,833	-	6,033	6,738
Total	15,776,202	17,193,709	14,872,736	19,547,369	13,549,740

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 56 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of August 2020.
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.