

**Table 8**  
**Total Tax Payable by Trust Type, 2014 to 2018**

Trust Type	2014	2015	2016	2017	2018
Testamentary	560,880	843,528	526,812	639,926	689,626
Personal	450,336	611,182	251,012	434,099	480,659
Alter Ego	47,597	52,421	61,227	42,881	53,930
Specified	92,916	112,469	70,752	109,766	122,119
Joint Spousal or Common-law Partner	30,463	56,443	25,258	13,187	54,972
Spousal or Common-law Partner	3,122	3,752	-	965	-
Deemed Resident	46,782	25,731	19,745	32,857	31,948
Unit	37,369	15,011	11,482	14,333	3,819
Communal Organization	-	-	-	-	-
Mutual Fund/SIFT	4,099,540	3,923,740	5,250,090	6,983,700	3,726,329
Employee Benefit Plan	1,736	1,713	985	917	670
Insurance Segregated Fund	-	-	-	-	-
Employee	-	-	-	-	-
Non-profit Organization	1,875	-	4,953	3,612	2,810
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	4,275	5,593	2,803	2,518	3,713
Environmental Quality Act	-	-	-	-	-
Health & Welfare	836	1,419	1,759	856	1,289
Lifetime Benefit	-	-	954	2,539	3,144
<b>Total</b>	<b>5,382,663</b>	<b>5,676,025</b>	<b>6,240,547</b>	<b>8,286,932</b>	<b>5,183,346</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 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 August 2020.
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.