

**Table 11**  
**Net Income by Trust Type, 2014 to 2018**

Trust Type	2014	2015	2016	2017	2018
Testamentary	2,534,701	3,720,613	1,817,124	2,213,359	2,390,332
Personal	1,547,980	2,273,548	798,026	1,251,515	1,491,872
Alter Ego	144,770	150,358	144,318	112,978	119,403
Specified	-179,052	323,979	103,509	836,377	225,955
Joint Spousal or Common-law Partner	109,129	242,782	64,866	33,345	171,300
Spousal or Common-law Partner	-	13,791	-	-	4,823
Deemed Resident	202,462	80,551	46,851	76,317	101,071
Unit	2,073,402	961,695	730,957	460,269	-293,434
Communal Organization	-	-	-20	55	-
Mutual Fund/SIFT	16,411,808	12,757,216	13,726,245	19,040,110	10,684,746
Employee Benefit Plan	-81,609	-59,600	-100,188	-52,563	-105,706
Insurance Segregated Fund	-9,908	12,985	-11,057	6,749	-53,108
Employee	-	-	-	-	-
Non-profit Organization	-7,754	28,073	3,972	230	5,598
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-68,159	-41,389	-100,139	-665,024	-1,179,777
RRSP/RRIF/RESP/RDSP/TFSA	13,498	9,877	4,079	5,726	8,052
Environmental Quality Act	-	-	-	-	-
Health & Welfare	-	-154,578	-45,553	-108,744	-
Lifetime Benefit	4,257	7,926	2,894	6,097	6,566
<b>Total</b>	<b>22,556,641</b>	<b>20,336,292</b>	<b>17,219,565</b>	<b>23,226,769</b>	<b>13,563,320</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 50 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.