

Table 15
Provincial or Territorial & Part XII.2 Taxes Payable by Trust Type, 2014 to 2018

Trust Type	2014	2015	2016	2017	2018
Testamentary	167,665	265,444	157,700	188,468	209,588
Personal	130,853	164,956	71,329	126,781	179,450
Alter Ego	16,223	20,073	20,847	14,225	19,266
Specified	25,251	29,839	22,539	35,242	41,023
Joint Spousal or Common-law Partner	10,565	17,529	9,085	3,946	12,821
Spousal or Common-law Partner	854	1,393	-	-	-
Deemed Resident	-	210	-	-	-
Unit	9,882	5,525	4,345	5,464	1,318
Communal Organization	-	-	-	-	-
Mutual Fund/SIFT	1,535,492	1,511,100	1,882,135	2,467,834	1,280,001
Employee Benefit Plan	669	683	386	355	249
Insurance Segregated Fund	-	-	-	-	-
Employee	-	-	-	-	-
Non-profit Organization	637	-	1,818	1,313	952
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	-	2,045	875	786	1,272
Environmental Quality Act	-	-	-	-	-
Health & Welfare	-	-	606	293	485
Lifetime Benefit	228	412	340	874	1,155
Total	1,904,388	2,028,208	2,177,395	2,848,481	1,751,305

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 82 and 83 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.