

**Table 19**  
**Income Before Allocation by Trust Type, 2014 to 2018**

Trust Type	2014	2015	2016	2017	2018
Testamentary	2,859,644	4,073,576	2,540,383	3,087,533	3,272,051
Personal	10,441,116	12,686,925	10,634,213	15,194,874	14,216,662
Alter Ego	333,347	683,037	416,472	532,506	598,825
Specified	3,531,043	4,132,127	4,104,423	6,792,921	5,531,806
Joint Spousal or Common-law Partner	286,253	482,527	329,467	444,263	565,832
Spousal or Common-law Partner	13,324	17,356	6,432	9,148	9,339
Deemed Resident	297,377	119,413	117,977	160,669	232,393
Unit	29,189,731	31,833,033	30,290,613	33,037,459	31,259,729
Communal Organization	320,997	327,722	334,079	341,849	295,135
Mutual Fund/SIFT	63,016,136	67,595,152	61,151,973	74,526,218	77,716,799
Employee Benefit Plan	-30,841	-2,096	-48,581	-1,907	-40,259
Insurance Segregated Fund	1,954,103	2,160,269	1,989,010	2,021,754	1,882,357
Employee	21,571	40,630	35,718	28,610	-
Non-profit Organization	-284	33,888	7,050	1,522	17,102
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	173,404	156,380	46,210	-330,313	-1,032,720
RRSP/RRIF/RESP/RDSP/TFSA	14,681	10,661	4,654	6,698	10,002
Environmental Quality Act	-	-	-	-	-
Health & Welfare	-128,417	-127,561	-19,491	-71,316	-6,327
Lifetime Benefit	-	9,480	-	-	10,523
<b>Total</b>	<b>112,305,545</b>	<b>124,239,452</b>	<b>111,951,651</b>	<b>135,796,384</b>	<b>134,584,695</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 46 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.