

Table 7
Taxable Income by Trust Type, 2015 to 2019

Trust Type	2015	2016	2017	2018	2019
Testamentary	3,665,235	1,791,361	2,229,763	2,402,347	2,409,988
Personal	2,303,600	971,286	1,290,924	1,573,059	1,140,311
Alter Ego	133,698	110,868	85,417	169,330	153,079
Specified	454,714	331,936	278,997	290,657	412,623
Joint Spousal or Common-law Partner	241,180	41,955	36,069	175,517	49,926
Spousal or Common-law Partner	21,364	-	-	-	-
Deemed Resident	92,041	58,399	86,205	93,344	173,654
Unit	69,003	42,907	80,464	24,253	-
Communal Organization	-	-	-	-	-
Mutual Fund/SIFT	10,102,649	11,702,521	15,441,091	8,812,961	15,999,416
Employee Benefit Plan	5,199	3,586	3,987	2,700	2,378
Insurance Segregated Fund	46,742	38,739	48,191	38,740	45,863
Employee	-	-	206	-	-
Non-profit Organization	-	10,467	7,648	-	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	6,343	-
RRSP/RRIF/RESP/RDSP/TFSA	12,994	6,481	5,861	8,282	-
Environmental Quality Act	-	-	-	-	-
Health & Welfare	4,892	5,851	3,443	4,450	-
Lifetime Benefit	9,541	-	5,894	3,420	2,865
Total	17,211,310	15,158,923	19,618,357	13,623,658	20,814,926

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 2021.
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.