

**Table 8**  
**Total Tax Payable by Trust Type, 2015 to 2019**

Trust Type	2015	2016	2017	2018	2019
Testamentary	842,772	527,819	659,952	689,687	690,991
Personal	610,377	324,406	451,672	487,453	413,484
Alter Ego	51,693	46,607	36,012	74,282	65,021
Specified	112,813	145,335	107,218	120,357	170,862
Joint Spousal or Common-law Partner	56,482	13,564	14,049	55,059	17,525
Spousal or Common-law Partner	5,579	-	950	-	-
Deemed Resident	31,556	25,834	34,308	31,147	63,960
Unit	25,443	19,023	23,220	4,329	-
Communal Organization	-	-	-	-	-
Mutual Fund/SIFT	3,913,317	5,243,501	6,973,339	3,721,075	7,379,000
Employee Benefit Plan	1,631	966	911	648	500
Insurance Segregated Fund	-	-	-	-	-
Employee	-	-	-	-	-
Non-profit Organization	-	4,950	3,607	2,796	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	5,667	2,867	2,560	3,816	-
Environmental Quality Act	-	-	-	-	-
Health & Welfare	1,372	1,600	654	971	519
Lifetime Benefit	-	996	2,496	1,355	-
<b>Total</b>	<b>5,682,483</b>	<b>6,370,343</b>	<b>8,315,910</b>	<b>5,202,340</b>	<b>8,929,187</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 2021.
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.