

Table 15
Provincial or Territorial & Part XII.2 Taxes Payable by Trust Type, 2015 to 2019

Trust Type	2015	2016	2017	2018	2019
Testamentary	265,332	158,211	194,607	209,109	208,371
Personal	164,015	88,204	131,244	181,482	121,472
Alter Ego	19,755	15,478	11,796	27,861	23,133
Specified	30,029	48,780	34,299	39,895	45,167
Joint Spousal or Common-law Partner	17,536	4,532	4,168	12,859	-
Spousal or Common-law Partner	1,865	-	-	-	-
Deemed Resident	210	-	-	-	-
Unit	9,451	6,864	8,428	1,472	-
Communal Organization	-	-	-	-	-
Mutual Fund/SIFT	1,507,178	1,879,910	2,464,244	1,278,020	2,578,241
Employee Benefit Plan	656	379	353	241	178
Insurance Segregated Fund	-	-	-	-	-
Employee	-	-	-	-	-
Non-profit Organization	-	1,817	1,311	950	-
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-	-	-	-	-
RRSP/RRIF/RESP/RDSP/TFSA	2,073	898	800	1,305	-
Environmental Quality Act	-	-	-	-	-
Health & Welfare	-	559	231	380	190
Lifetime Benefit	644	356	885	473	377
Total	2,027,765	2,211,426	2,855,321	1,758,003	3,062,981

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 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.