

Table 19
Income Before Allocation by Trust Type, 2015 to 2019

Trust Type	2015	2016	2017	2018	2019
Testamentary	4,070,594	2,544,897	3,143,940	3,291,476	3,514,083
Personal	12,689,972	10,906,573	15,312,343	14,298,630	12,618,114
Alter Ego	673,061	385,152	496,759	628,537	1,267,370
Specified	4,131,802	4,234,285	6,795,381	5,685,460	6,150,112
Joint Spousal or Common-law Partner	477,734	303,938	447,189	565,850	578,041
Spousal or Common-law Partner	23,961	7,924	11,120	12,882	15,483
Deemed Resident	133,187	132,116	164,169	232,315	304,381
Unit	31,362,950	30,241,893	32,960,055	31,921,671	36,625,291
Communal Organization	327,722	334,048	341,771	295,115	281,255
Mutual Fund/SIFT	68,051,901	61,042,067	74,602,788	77,082,095	78,948,176
Employee Benefit Plan	1,316	-46,843	-1,487	-38,075	-56,236
Insurance Segregated Fund	2,160,269	1,989,010	2,021,754	1,882,357	1,836,651
Employee	41,206	36,643	31,111	-	15,859
Non-profit Organization	35,998	6,516	1,489	16,261	7,445
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	157,620	193,443	-343,404	-1,039,683	-1,523,635
RRSP/RRIF/RESP/RDSP/TFSA	10,814	4,780	6,781	10,011	14,375
Environmental Quality Act	-	-	-	-	-
Health & Welfare	-118,695	-16,259	-67,209	-4,801	-368,807
Lifetime Benefit	11,263	-	-	7,491	-
Total	124,249,608	112,311,452	135,938,365	134,895,136	140,239,497

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 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.