

Table 6
Total Income by Trust Type, 2019 to 2023

Trust Type	2019	2020	2021	2022	2023
Testamentary	3,884,055	3,863,952	5,514,042	6,453,523	5,506,073
Personal	14,771,151	16,901,522	20,141,774	21,678,085	23,984,517
Alter Ego	1,257,205	806,553	993,951	751,203	953,909
Specified	10,819,213	12,722,474	14,685,859	14,607,455	13,186,556
Joint Spousal or Common-law Partner	610,314	1,216,152	761,812	792,917	1,013,205
Spousal or Common-law Partner	0	8,148	0	7,389	0
Deemed Resident	319,208	831,220	786,086	334,132	197,271
Unit	32,578,571	30,700,919	39,015,984	32,123,874	40,870,416
Communal Organization	268,475	295,117	339,636	349,699	329,152
Mutual Fund/SIFT	105,744,375	111,531,746	156,694,126	121,023,214	134,096,055
Employee Benefit Plan	22,947	22,918	19,009	23,842	37,677
Insurance Segregated Fund	2,468,194	2,470,780	4,065,720	2,900,112	3,123,899
Employee	14,966	12,882	0	12,451	18,756
Non-profit Organization	11,116	6,623	7,092	10,124	23,465
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	701,611	779,168	878,130	592,123	579,631
RRSP/RRIF/RESP/RDSP/TFSA/FHSA	15,402	13,451	19,465	15,155	19,139
Environmental Quality Act	0	0	0	0	0
Health & Welfare	4,910	0	2,273	0	1,363
Lifetime Benefit	0	0	0	10,903	12,127
Certain Government Funded Trusts	0	0	0	0	0
Total	173,510,755	182,204,023	243,986,117	201,693,009	223,965,595

1. The sum of the data may not match the totals due to rounding and/or suppressing for confidentiality.
2. A zero [0] 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 box 20 of the T3 Trust Income Tax and Information Return.
5. Amounts are rounded and in thousands of dollars.
6. Data are as of August 2025.
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.