

**Table 8**  
**Total Tax Payable by Trust Type, 2019 to 2023**

| Trust Type                                                                    | 2019             | 2020              | 2021              | 2022             | 2023              |
|-------------------------------------------------------------------------------|------------------|-------------------|-------------------|------------------|-------------------|
| Testamentary                                                                  | 706,747          | 735,313           | 1,238,642         | 1,711,384        | 1,173,110         |
| Personal                                                                      | 828,655          | 527,941           | 699,049           | 738,057          | 685,906           |
| Alter Ego                                                                     | 51,613           | 113,015           | 120,483           | 78,671           | 70,726            |
| Specified                                                                     | 164,373          | 94,574            | 256,479           | 331,008          | 282,400           |
| Joint Spousal or Common-law Partner                                           | 17,068           | 16,664            | 35,442            | 46,983           | 32,222            |
| Spousal or Common-law Partner                                                 | 0                | 0                 | 246               | 1,077            | 0                 |
| Deemed Resident                                                               | 47,858           | 69,783            | 63,072            | 31,901           | 31,079            |
| Unit                                                                          | 0                | 0                 | 15,416            | 4,348            | 61,037            |
| Communal Organization                                                         | 0                | 0                 | 0                 | 0                | 0                 |
| Mutual Fund/SIFT                                                              | 7,376,303        | 8,958,129         | 12,083,285        | 5,582,666        | 8,854,563         |
| Employee Benefit Plan                                                         | 332              | 0                 | 0                 | 1,215            | 2,555             |
| Insurance Segregated Fund                                                     | 0                | 0                 | 0                 | 32               | 159               |
| Employee                                                                      | 0                | 0                 | 0                 | 0                | 0                 |
| Non-profit Organization                                                       | 0                | 0                 | 2,707             | 4,208            | 10,807            |
| Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment | 0                | 0                 | 0                 | 0                | 3,251             |
| RRSP/RRIF/RESP/RDSP/TFSA/FHSA                                                 | 0                | 5,617             | 7,442             | 6,619            | 7,725             |
| Environmental Quality Act                                                     | 0                | 0                 | 0                 | 0                | 0                 |
| Health & Welfare                                                              | 0                | 0                 | 0                 | 0                | 0                 |
| Lifetime Benefit                                                              | 0                | 2,365             | 0                 | 1,524            | 2,418             |
| Certain Government Funded Trusts                                              | 0                | 0                 | 0                 | 0                | 0                 |
| <b>Total</b>                                                                  | <b>9,317,861</b> | <b>10,542,608</b> | <b>14,544,663</b> | <b>8,543,232</b> | <b>11,222,912</b> |

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 84 of the T3 Trust Income Tax and Information Return. Box 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 2025.
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.