

Table 19
Income Before Allocation by Trust Type, 2019 to 2023

Trust Type	2019	2020	2021	2022	2023
Testamentary	3,600,462	3,580,617	5,184,041	6,131,811	5,148,965
Personal	13,975,185	16,150,712	19,336,777	20,729,296	22,916,231
Alter Ego	1,215,906	751,262	944,509	697,246	898,740
Specified	7,035,174	9,253,467	11,435,346	10,135,382	7,046,180
Joint Spousal or Common-law Partner	576,400	1,180,163	715,921	742,022	959,426
Spousal or Common-law Partner	3,430	0	4,605	0	0
Deemed Resident	267,400	758,664	757,565	305,182	149,869
Unit	30,168,847	28,312,917	36,220,545	28,056,915	33,794,590
Communal Organization	267,919	294,461	338,364	349,118	328,707
Mutual Fund/SIFT	84,612,240	89,424,794	130,588,629	94,921,281	109,154,347
Employee Benefit Plan	-52,046	-42,860	-55,529	-55,060	-60,115
Insurance Segregated Fund	1,832,794	1,822,782	3,349,060	1,685,279	2,387,370
Employee	14,758	12,660	0	11,794	17,789
Non-profit Organization	6,612	4,440	5,815	4,773	21,059
Master/Employee Life and Health/Nuclear Fuel Waste Act/Real Estate Investment	-1,906,407	-1,794,256	-3,076,030	-3,920,290	-4,777,298
RRSP/RRIF/RESP/RDSP/TFSA/FHSA	15,307	13,349	19,194	14,703	18,497
Environmental Quality Act	0	0	0	0	0
Health & Welfare	0	0	-25,689	0	0
Lifetime Benefit	0	0	9,643	8,913	10,432
Certain Government Funded Trusts	0	0	0	0	0
Total	141,622,503	149,744,958	205,796,641	159,818,423	178,027,005

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 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 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.