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# Final Statistics 2014 edition (for the 2012 tax year)

*Final Statistics* presents data from individual income tax and benefit returns that were processed for the tax year two years before the year of publication. For example, the 2014 edition of the tables analyzes returns from the 2012 tax year, which generally had to be filed by the end of April 2013. The 2014 edition of *Final Statistics* is based on 100% of all returns up to the cut-off date of June 30, 2014. These statistics contain the most recent 2012 tax year assessments or reassessments up to the cut-off date.

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## Explanatory notes

The 2014 edition of the *Final Statistics* present data based on 2012 tax year returns filed and processed up to June 30, 2014. The most recent assessment is used in the compilation of the statistics. Thus, for returns that have been reassessed, the most current reassessed values are used

in the preparation of the tables. All of the statistics in this publication are subject to revision.

## Confidentiality procedures

To ensure the protection of taxpayer information, data have been suppressed where warranted. As well, counts of tax filers are rounded to the nearest multiple of 10. For example, 104 would be rounded to 100 and 105 would be rounded to 110. Dollar amounts have been rounded to the nearest thousand in Tables 2 to 5, and to the nearest million in Table 1.

## Major changes for the 2012 tax year

The major changes for the 2012 tax year are listed below. For more details on these and other changes, see the areas outlined in the General Income Tax and Benefit Guide - 2012.

**Basic personal amount (line 300)** - The amount has increased to \$10,822.

**Age amount (line 301)** - The maximum amount has increased to \$6,720.

**Spouse or common-law partner amount (line 303)** - The maximum amount has increased to \$10,822.

**Amount for an eligible dependant (line 305)** - The maximum amount has increased to \$10,822.

**Canada Pension Plan (CPP) working beneficiaries contributions (line 308)** - As of January 1, 2012, the rules for contributing to the CPP changed. The changes apply to you if you are an employee or self-employed, you are 60 to 70 years of age, and you are receiving a CPP or Quebec Pension Plan retirement pension. For more information, go to [www.cra-arc.gc.ca/cpp](http://www.cra-arc.gc.ca/cpp).

**Family caregiver amount** - If you have a dependant with impairment in physical or mental functions, you could be eligible for an additional amount of \$2,000 in the calculation of certain non-refundable tax credits.

**Volunteer firefighters' amount (line 362)** - As a volunteer firefighter, you may be able to claim an amount of \$3,000.

**Children's arts amount (line 370)** - You can claim an amount for eligible expenses paid for the registration or membership of your child in a prescribed program of artistic, cultural, recreational, or developmental activity.

## Major classification variables

The following variables are used in one or more of the tables in this publication:

- Taxable or non-taxable
- Income classification
- Major source of income

- Age and sex
- Province or territory

## Taxable or non-taxable classification

A tax return is considered **taxable** when the sum of net federal tax, net provincial tax, CPP contributions payable on self-employment earnings, EI premiums payable on self-employment earnings, and social benefit repayment amounts was at least \$2 and **non-taxable** when this sum was less than \$2.

Some returns are classified as taxable even when the return showed a total income less than the allowable basic personal amount of \$10,822. This happened for:

- Individuals subject to the alternate minimum tax.
- Returns filed by certain non-residents for income earned in Canada that's not subject to personal amounts.
- Individuals who resided in Canada for only part of a tax year (these individuals paid tax on the income they earned during their period of residence in Canada, and as a result they are entitled to tax credits only for that period).
- Individuals who had CPP or EI contributions payable on self-employment earnings.
- Individuals who had to repay social benefits.

It is possible for individuals classified in the upper income ranges to use a variety of deductions and tax credits to achieve a non-taxable status. Among the deductions that can be used are: carrying charges (such as interest paid to earn investment income); business or farm losses of previous years and allowable business investment losses. Tax filers can also use non-refundable tax credits - such as charitable donations, gifts to Canada or a province or territory, or dividend and foreign tax credits to reduce their tax to zero.

## Income classification

The income classes presented in the tables are based on the total income assessed. This corresponds to line 150 of the return and includes:

- Employment income
- Pension income
- Investment income
- Self-employment income
- Income from certain other sources
- Non-taxable income

Total income assessed may differ from the true economic income presented in other publications because it does not include certain non-taxable income and it may include grossed-up income such as income from eligible dividends which is the value plus 38%.

A detailed list of other forms of non-taxable incomes can be found in the description for total income

assessed.

## Major source of income classification

Taxfilers do not report their type of work or occupation. These classification statistics are based on the major source of income classification as determined from the largest source of income.

For example, if a taxfiler earned a salary but received more income from investments, this taxfiler was classified as an investor, not as an employee.

For self-employment income, the gross income was used to determine the major source of income. In cases where the gross income was not available, the filer's net self-employment income was multiplied by a factor to arrive at an estimated gross income. This estimated gross income was only used to determine the largest source of income.

This list describes the majority of taxfilers who make up each of the nine major income classifications we use:

- **Employment** - taxfilers employed by a business, institution, school, federal or provincial Crown corporation, or some form of government body.
- **Farming and Fishing** - self-employed taxfilers who earned their major source of income from either farming or fishing.
- **Professional income** - self-employed taxfilers whose major source of income is professional fees (including accountants, doctors and surgeons, dentists, lawyers and notaries, engineers and architects, as well as entertainers, artists, etc.).

**We classify professionals who earn most of their income in the form of salaries as employees. As a result, the number of professionals shown in the publication may be less than the number shown in professional directories.**

- **Sales** - taxfilers whose major source of earnings is commission income from self-employment.
- **Business proprietorship or partnership** - taxfilers whose major source of income is business income.
- **Investment** - taxfilers whose major source of income is interest, taxable dividends from Canadian corporations, taxable capital gains, limited partnership net income and other investment income.
- **Pension** - taxfilers whose major source of income is pension or split pension income.
- **Benefit** - taxfilers whose major source of income is employment insurance, social assistance payments, Universal Child Care Benefits, workers' compensation benefits, and net federal supplements.
- **Other** - taxfilers whose major source of income is alimony, RRSP income, registered disability savings plan income or other unspecified income.

## Age and sex classification

The taxfiler's age is determined using the reported year of birth on page 1 of the return. Individuals

with no reported date of birth are included in the total.

The sex of the taxfiler is determined from information on file with the Agency. Individuals with no reported sex are included in the total.

## Provincial or territorial classification

Province or territory of residence - used in table 5 - refers to the province or territory in which the taxfiler resided on December 31, 2012, as indicated in the T1 General Income Tax and Benefit Return.

Province or territory of taxation - used in Table 1 - refers to the province or territory in which provincial or territorial tax is payable. It is possible for a taxfiler to reside in one province or territory of Canada, but all or part of their income for the year was earned and can be allocated to a permanent establishment outside that province or territory, or outside Canada. Such individuals are referred to as "multiple jurisdictional" filers. In Table 1, multiple jurisdiction filers are assigned to the province in which they have allocated the highest percentage of their net income. In cases where it is not possible to determine to which province they have allocated the highest percentage of their net income, they are assigned to their province of residence as indicated on page 1 of the T1 General Income Tax and Benefit return.

## Description of items

- Number of returns
- Income items
- Deduction items
- Non-refundable tax credits
- Tax payable

## Number of returns

### Item 1: Number of taxable returns

This is the number of taxable returns as outlined in the Taxable or non-taxable classification description.

### Item 2: Number of non-taxable returns

This is the number of non-taxable returns as outlined in the Taxable or non-taxable classification description.

### Item 3: Total number of returns

This item is the total number of returns.

## Income items

## **Employment income**

### **Item 4: Employment income (before deductions) - Line 101 of the return, less commissions on line 102**

This item refers to income from wages and salaries, taxable allowances and benefits, bonuses and directors' fees, etc.

### **Item 5: Commissions - Line 102 of the return**

This item refers to the income an employee received based on a percentage of sales. Some people may be paid by commission only, while others may receive a fixed salary as well as a percentage of sales.

### **Item 6: Other employment income - Line 104 of the return**

This item includes tips and occasional earnings, net research grants, clergy's housing allowance, foreign employment income, income-maintenance insurance plans (wage-loss replacement plans), veterans' benefits, certain GST/HST and QST rebates, royalties, amounts received under a supplementary unemployment benefit plan (guaranteed annual wage plan), taxable benefits for premiums paid for a group term life-insurance plan, employee profit-sharing plan amounts, medical premium benefits, amounts for the Wager Earner Protection Program.

## **Pension income**

### **Item 7: Old Age Security pension - Line 113 of the return**

This is the amount of income from the Old Age Security pension plan (box 18 of the T4A(OAS) slip).

### **Item 8: Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) benefits - Line 114 of the return**

This is the amount of CPP or QPP benefits (box 20 on the T4A(P) slip). This item also includes death and disability benefits, and child benefit, if received by a child of a deceased or disabled contributor.

### **Item 9: Other pensions or superannuation - Line 115 of the return**

In addition to income from registered pension plans, this item includes income from registered retirement income funds, deferred profit-sharing plans, foreign pensions, etc.

### **Item 10: Elected split-pension amount - Line 116 of the return**

Amount of elected split-pension amount from line E of Form T1032, Joint Election to Split Pension Income.

## **Income from other sources**

### **Item 11: Universal Child Care Benefit (UCCB) - Line 117 of the return**

An eligible individual responsible for the care of a child under 6 years of age, is eligible to receive \$100 per month for each qualified dependant.

### **Item 12: Employment Insurance and other benefits - Line 119 of the return**

This is the amount of benefits from the Employment Insurance Plan (box 14 on the T4E slip).

**Item 13: Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations - Line 120 of the return**

This is the total dividend value, plus a 38% gross-up for the eligible dividends and a 25% gross-up for the dividends other than eligible dividends. A dividend tax credit is also available.

**Item 14: Interest and other investment income - Line 121 of the return**

This item includes interest, foreign interest or dividend income, etc.

**Item 15: Net partnership income: limited or non-active partners only - Line 122 of the return**

This is the share of the net business income or loss from limited partnerships.

**Item 16: Net rental income - Line 126 of the return**

This is rental income after expenses.

**Item 17: Taxable capital gains - Line 127 of the return**

This amount represents 50% of the capital gains realized in 2012.

**Item 18: Registered Retirement Savings Plan (RRSP) income - Line 129 of the return**

This item refers to income from an RRSP. This item is net of eligible RRSP transfers.

**Item 19: Other income - Line 130 of the return**

This item contains the following incomes reported on line 130 of the return:

- Scholarships, fellowships, bursaries, and artists' project grants;
- Apprenticeship incentive grant;
- Apprenticeship completion grant;
- lump-sum payments from pensions and deferred profit-sharing plans when leaving a plan;
- Retiring allowances (severance pay);
- Death benefits (other than Canada Pension Plan or Quebec Pension Plan death benefits)
- Other kinds of income (see the General Income Tax and Benefit Guide - 2012 for more details).

**Income from self-employment**

Self-employment income presented here corresponds to net income, i.e., the gross income, less any adjustments and expenses incurred.

**Item 20: Net business income - Line 135 of the return**

This item is the income from businesses and active partnerships. A business is an activity intended to carry on for profit.

**Item 21: Net professional income - Line 137 of the return**

This refers only to income from independent practice, such as earnings by self-employed accountants, doctors, dentists, and lawyers. However, when a professionally qualified person is employed by a company, government, or institution, this individual's income is included in Item 4: Employment income (before deductions).

**Item 22: Net commission income - Line 139 of the return**

This item shows net commission income for self-employed people such as real estate agents who are

working in sales and earning commissions.

**Item 23: Net farming income - Line 141 of the return**

Self-employed farmers, including beekeepers, tree farmers, etc., report their income on this line.

**Item 24: Net fishing income - Line 143 of the return**

This item shows the net income from self-employed people fishing as boat owners or crew members, or fishing from shore.

**Non-taxable income****Item 25: Workers' compensation benefits - Line 144 of the return**

This is the amount of compensation paid in respect to an injury, disability, or death to an employee, or surviving spouse/common-law partner, under the law of Canada or a province or territory. These amounts are shown on a T5007, *Statement of Benefits* slip.

**Item 26: Social assistance payments - Line 145 of the return**

This item shows the social assistance payments made to beneficiaries or third parties as reported on a T5007, *Statement of Benefits* slip.

**Item 27: Net federal supplement - Line 146 of the return**

This is the net amount of any Allowance, Allowance for the survivor, or Guaranteed Income Supplement received in the tax year, box 21 on the T4A(OAS) slip.

**Total income assessed****Item 28: Total income assessed - Line 150 of the return**

This item contains the amount reported on line 150 of the return. This item **does not include** non-taxable income from the following:

- any GST/HST credit or Canada Child Tax Benefit payments, as well as those from related provincial or territorial programs;
- child assistance payments and the supplement for handicapped children paid by the province of Quebec;
- compensation received from a province or territory for a victim of a criminal act or a motor vehicle accident;
- lottery winnings;
- most gifts and inheritances;
- amounts paid by Canada or an ally (if the amount is not taxable in that country) for disability or death due to war service;
- most amounts received from a life insurance policy following someone's death;
- most payments of the type commonly referred to as strike pay received from a union; and
- most amounts received from a Tax-Free Savings Account (TFSA).

**Note**



Income earned on any of the above amounts (such as interest earned from the investment of lottery winnings) is taxable.

Some parts of total income assessed are in gross amounts, while others are in net amounts. For example, eligible dividend income is grossed-up to represent 138% of such income. Interest and investment income are also gross figures since carrying charges are not deducted (i.e., netted out). On the other hand, taxable capital gains are net amounts because only 50% of the gains realized in 2012 are reported.

## Deduction items

### Deductions from total income assessed

#### **Item 29: Registered Pension Plan (RPP) contributions - Line 207 of the return**

This item reports deductions from salaries for registered pension plans.

#### **Item 30: Registered Retirement Savings Plan (RRSP) deduction - Line 208 of the return**

This item shows registered retirement savings plan (RRSP) contributions as reported on line 208 of the return.

#### **Item 31: Deduction for elected split-pension amount - Line 210 of the return**

This item represents the elected split-pension amount that spouses or common-law partners have jointly elected to split (line E of Form T1032).

#### **Item 32: Annual union, professional, or like dues - Line 212 of the return**

This item includes:

- annual dues for membership in a trade union or an association of public servants;
- professions board dues required under provincial or territorial law;
- professional or malpractice liability insurance premiums or professional membership dues required to keep a professional status recognized by law; and
- parity or advisory committee (or similar body) dues required under provincial or territorial law.

#### **Note**

Not included are initiation fees and special assessments, licenses or charges for any purpose other than the organization's ordinary operating costs.

#### **Item 33: Child care expenses - Line 214 of the return**

This item shows the child care expenses reported on line 214 of the return.

#### **Item 34: Business investment loss - Line 217 of the return**

This is the allowable business investment loss in 2012 from line D of Chart 6 of Guide T4037, *Capital Gains*.

**Item 35: Moving expenses - Line 219 of the return**

This item represents moving expenses paid in 2012 for individuals who moved in order to obtain employment, run a business or study full time at an educational institution offering post-secondary courses; the move must have brought the taxfiler at least 40 kilometers closer to their new work or school.

**Item 36: Support payments made - Line 220 of the return**

This item represents only the deductible amount of support payments for a spouse or common-law partner, or for a child in 2012.

**Item 37: Carrying charges and interest expenses - Line 221 of the return or according to the Schedule 4 calculation**

The following carrying charges and interest paid to earn income from investments can be claimed:

- fees to manage or take care of investments (other than administration fees paid for registered retirement savings plan or registered retirement income fund), including safety deposit box charges;
- fees for certain investment advice or for recording investment income;
- fees paid to have someone complete a return, but only if the taxfiler has income from a business or property, accounting is a usual part of the operations of their business or property, and did not use the amounts claimed to reduce the business or property income reported;
- most interest paid on money borrowed for investment purposes, but generally only as long as it is used to try to earn investment income, including interest and dividends. However, if the only earnings the investment can produce are capital gains, the interest paid cannot be claimed.

**Item 38: Deduction for CPP or QPP contributions on self-employment and other earnings - Line 222 of the return**

This item represents half of the total Canada Pension Plan or Quebec Pension Plan contributions, if any, from Schedule 8. The taxfiler can claim an amount for the other half on line 310 on Schedule 1.

**Item 39: Deduction for PPIP premiums on self-employment income - Line 223 of the return**

This item represents the provincial parental insurance plan (PPIP) premiums paid by residents of Quebec with a net self-employment income on lines 135 to 143 of \$2,000 or more; or total employment income (including employment income from outside Canada) **and** net self-employment income of \$2,000 or more.

**Item 40: Exploration and development expenses - Line 224 of the return**

This item represents deductions for investments in a petroleum, natural gas, or mining venture in 2012, without active participation.

**Item 41: Other employment expenses - Line 229 of the return**

This item includes deductions for certain expenses incurred by the taxfiler to earn employment income.

**Item 42: Clergy residence deduction - Line 231 of the return**

This is a calculated deduction available to a member of the clergy for his or her residence. See Form T1223, Clergy Residence Deduction for more information.

**Item 43: Other deductions - Line 232 of the return**

This item includes allowable amounts not deducted anywhere else on the return. The most common deductions claimed on line 232 are:

- Income amounts paid back
- Legal fees
- Depletion allowances
- Certain unused RRSP contributions made after 1990 that were refunded in 2012
- Excess parts of a direct transfer of a lump-sum payment from an RPP to RRSP or RRIF that was withdrawn and included in lines 129 or 130 of the 2012 return.

**Item 44: Total Deductions before adjustment - Line 233 of the return****Item 45: Social benefits repayment - Line 235 of the return**

Employment Insurance premiums have to be repaid in whole or in part if there is an amount in box 15 of the taxfiler's T4E slip, the rate in box 7 is 30% and the amount on line 234 of the taxfiler's return, minus any UCCB (line 117 or 125), plus any deduction on line 213 and/or for a repayment of registered disability savings plans income included on line 232, is more than \$57,375.

Old Age Security pension (line 113) or net federal supplements (line 146) have to be repaid in whole or in part when the net income before adjustments (line 234) minus line 117 and 125, plus any deduction on line 213 and/or for a repayment of registered disability savings plans income included on line 232, is more than \$69,562.

**Item 46: Net income after Adjustment - Line 236 of the return**

This item is the result of subtracting social benefits repayment and total deductions before adjustment from total income.

**Deductions from net income****Item 47: Canadian Forces personnel and police deduction - Line 244 of the return**

This is the deductions claimed for certain members of the Canadian Forces and Canadian police services, deployed outside Canada on a high-risk or current moderate-risk operational mission.

**Item 48: Security options deductions - Line 249 of the return**

This item is the total of the amounts shown in boxes 39 and 41 of the T4 slip. In addition, if the taxpayer disposed of securities for which they had previously deferred the taxable benefit they may claim 50% of the amount from line 4 of Form T1212, *Statement of Deferred Security Options Benefits*. The taxfiler may be electing, in 2012, for the special relief in respect of gains from a disposition of eligible securities on which he or she elected in a previous year to defer the security option benefits. In these cases, the amount the taxfiler can claim on line 249 may be more than 50% of line 4 of Form T1212, *Statement of Deferred Security Options Benefits*.

**Item 49: Other payments deduction - Line 250 of the return**

Generally, the total amount from line 147 of the return can be deducted. This includes: line 144, Workers' compensation benefits; line 145, Social assistance payments; and line 146, Net federal supplements.

**Item 50: Non-capital losses of other years - Line 252 of the return**

This item is the amount of the unapplied non-capital losses reported on 2005 to 2011 returns and/or any unapplied farming and fishing losses reported on 2002 to 2011 returns that have been applied in 2012.

**Item 51: Net capital losses of other years - Line 253 of the return**

This item is the amount of net capital losses of previous years that have not already claimed, within certain limits. For more information, see Guide T4037, *Capital Gains*.

**Item 52: Capital gains deduction - Line 254 of the return**

The taxfiler may be able to claim a capital gains deduction for gains realized on the disposition of qualified small business corporation shares, qualified farm property, and qualified fishing property. For more information, see Guide T4037, *Capital Gains*.

**Item 53: Northern residents deductions - Line 255 of the return**

This item represents the total northern residents deductions, which is the sum of the residency deduction for having lived in a prescribed zone and the travel deduction for taxable travel benefits received from employment in a prescribed zone, as calculated on form T2222, *Northern Residents Deduction*.

**Item 54: Additional deductions - Line 256 of the return**

These include:

- Income exempt under a tax treaty. For example, foreign income such as support payments received from a resident of another country, reported at line 128.
- Earned income and pension benefits given to a religious order by members who have taken a vow of perpetual poverty.
- Net employment income reported by employees of prescribed international organizations, such as United Nations.
- Adult basic education tuition assistance, a deduction for the amount of qualifying assistance shown in box 21 for slip T4E can be claimed.

**Note**

Under the Canada-U.S. tax treaty, a deduction equal to 15% of the U.S. social security benefits can be claimed, including U.S. medicare premiums, included in the income on line 115.

**Item 55: Restricted Farming/Fishing losses of prior years**

This item is the sum of the amount of farming/fishing losses of prior year applied in 2012 and the gross amount of a farm loss subject to the section 31 restrictions.

**Item 56: Total deductions (from net income) - Line 257 of the return****Item 57: Taxable income assessed - Line 260 of the return**

Federal income tax brackets

Taxable income	Tax Rates
\$42,707 or less	15%
\$42,707 to \$85,414	22% plus \$6,406
\$85,414 to \$132,406	26% plus \$15,802
Over \$132,406	29% plus \$28,020

**Non-refundable tax credits**

Individuals are entitled to claim certain non-refundable tax credits in calculating taxes payable for a taxation year. These credits reduce the amount of income tax an individual owes. If the total of these credits is more than the income tax the individual would otherwise owe for the year, the individual will not receive a refund for the difference.

**Item 58: Basic Personal Amount - Line 300 of Schedule 1 of the return**

For 2012, this amount is \$10,822.

**Item 59: Age amount - Line 301 of Schedule 1 of the return**

Taxfilers who were 65 years or older in 2012 and whose net income was less than \$78,684 may be allowed to claim an age amount up to a maximum of \$6,720.

**Item 60: Spouse or common-law partner amount - Line 303 of Schedule 1 of the return**

This amount can be claimed by a taxfiler who supported their spouse or common-law partner at any time in the year and their spouse's net income was less than \$10,822.

**Note**

If you have a dependant with impairment in physical or mental functions, you may be eligible to claim an additional amount of \$2,000 in this line.

**Item 61: Amount for eligible dependant - Line 305 of Schedule 1 of the return**

The taxfiler may be able to claim this amount if, **at any time in the year**, he or she met **all** of the following conditions at once:

- He or she did not have a spouse or common-law partner or, if he or she did, he or she were not living with, supporting, or being supported by that person;
- He or she supported a dependant in 2012; and he or she lived with the dependant (in most cases in Canada) in a home that he or she maintained. He or she cannot claim this amount for

a person who was only visiting him or her. In addition, at the time he or she met the above conditions, the dependant also must have been either:

- His or her parent or grandparent by blood, marriage, common-law partnership, or adoption;
- Or his or her child, grandchild, brother, or sister by blood, marriage, common-law partnership, or adoption **and** either under 18 years of age or mentally or physically impaired.

**Note**

If you have a dependant with impairment in physical or mental functions, you may be eligible to claim an additional amount of \$2,000 in this line.

**Item 62: Amount for children under 18 - Line 367 of Schedule 1 of the return**

Taxfilers can claim \$2,191 for each of their children (or their spouse or common-law partner's children) who are 18 years of age or under at the end of the year.

**Note**

If you have a dependant with impairment in physical or mental functions, you may be eligible to claim an additional amount of \$2,000 in this line.

**Item 63: Amount for infirm dependants age 18 or older - Line 306 of Schedule 1 of the return**

Taxfilers can claim an amount up to a maximum of \$6,402 which includes the \$2,000 family caregiver amount for each dependant child or grandchild only if that child or grandchild had impairment in physical or mental functions and was born in 1994 or earlier.

**Item 64: Canadian Pension Plan (CPP) or Quebec Pension Plan (QPP) contributions through employment - Lines 308 of Schedule 1 of the return.**

This is the amount, up to a maximum of \$2,306.70 paid into the Canada Pension Plan or Quebec Pension Plan by employees. It does not include taxfilers aged 71 and over because they do not contribute.

**Item 65: CPP or QPP contributions on self-employment and other earnings - Line 310 of Schedule 1 of the return**

For self-employment and other earnings, this item represents the other half of the total Canadian Pension Plan (CPP) or Quebec Pension Plan (QPP) contribution from Schedule 8. (The other half is claimed on line 222 of the return.)

**Item 66: Employment Insurance premiums through employment - Line 312 of Schedule 1 of the return.**

This is the amount, up to a maximum of \$839.97, deducted as Employment Insurance premiums and

withheld by the employer. This does not include any overpayment by the employer.

**Item 67: Provincial parental insurance Plan (PPIP) premiums paid - Line 375 of Schedule 1 of the return**

This represents the amount of premiums paid by the residents of Quebec to the PPIP, shown in box 55 of the T4 slip. The maximum amount that the taxfiler can claim is \$368.94.

**Item 68: PPIP premiums payable on employment income - Line 376 of Schedule 1 of the return**

This represents the premiums paid by the residents of Quebec, from line 16 of Schedule 10 of the return, with employment income (including employment income outside of Canada) of more than \$2,000 and one T4 slip with a province of employment **other than** Quebec in box 10. The maximum amount that the taxfiler can claim is \$368.94.

**Item 69: PPIP premiums payable on self-employment income - Line 378 of Schedule 1 of the return**

This represents the premiums paid by the residents Quebec, from line 10 of Schedule 10 of the return. The maximum amount that the taxfiler can claim is \$368.94.

**Item 70: Volunteer firefighters' amount – Line 362 of Schedule 1 of the return**

Volunteer firefighters are eligible to claim an amount of \$3,000 if:

- They were a volunteer firefighter during the year; and
- Completed at least 200 hours of eligible volunteer firefighting services with one or more fire departments in the year.

**Item 71: Canada Employment Amount - Line 363 of Schedule 1 of the return**

Employees are eligible to claim an employment amount. This amount is the lesser of:

- \$1,095; and
- The total of the income reported on lines 101 and 104 of the return.

**Item 72: Public transit amount - Line 364 of Schedule 1 of the return.**

An amount can be claimed for the cost of monthly public transit passes, passes of longer duration, and certain passes of shorter duration. Public transit includes local buses, streetcars, subways, commuter trains or buses, and local ferries.

**Item 73: Children's fitness amount - Line 365 of Schedule 1 of the return**

This item represents the fees paid in 2012 by the taxfiler to register his or her child or his or her spouse or common-law partner's child in a prescribe program of physical activity. This credit can be claimed to a maximum of \$500 per child.

The taxfiler can claim an additional amount of \$500 for a child that qualifies for the disability amount and is under 18 years of age.

**Item 74: Children's arts amount – Line 370 of Schedule 1 of the return**

A maximum amount of \$500 per child can be claimed for the fees paid in 2012 relating to the cost of registration of membership in a prescribed program of artistic, cultural, recreational, or developmental activity. The child must have been under 16 years of age or under 18 years of age if eligible for the disability amount at the beginning of the year in which an eligible art expense was paid.

**Item 75: Home buyers' amount - Line 369 of Schedule 1 of the return**

An amount of \$5,000 can be claimed for the purchase of a qualifying home if the taxfiler or his or her spouse or common-law partner acquired a qualifying home, and if the tax filer did not live in another home owned by the tax filer or their spouse or common-law in the year of acquisition or any of the four preceding years (first-time home buyer).

**Note**

Taxfilers eligible for the disability amount or those buying the home for the benefit of a related person who is eligible for the disability amount, do not need to be first-time home buyers to claim this amount.

**Item 76: Pension income amount - Line 314 of Schedule 1 of the return**

An amount up to \$2,000 can be claimed by taxfilers with eligible pension, superannuation or annuity payments on lines 115, 116 and/or 129 of the return.

**Item 77: Caregiver amount - Line 315 of Schedule 1 of the return**

Taxfilers may be allowed to claim a caregiver amount up to a maximum of \$4,402 for each dependant. Each dependant **must** have been one of the following individuals:

- The taxfiler's or his or her spouse's or common-law partner's child or grandchild; or
- The taxfiler's spouse's or common-law partner's brother, sister, niece, nephew, aunt, uncle, parent, or grandparent who was resident in Canada. This amount cannot be claimed for a person who was only visiting.

In addition, each dependant must meet all of the following conditions. The person must have:

- Been 18 years of age or older at the time he or she lived with the taxfiler.
- Had a net income less than \$19,435 in 2012.
- Been dependant due to mental or physical impairment, or if he or she is the taxfiler's or taxfiler's spouse or common-law partner's parent or grandparent, born in 1947 or earlier.

**Note**

If you have a dependant with impairment in physical or mental functions, you may be eligible to claim an additional amount of \$2,000 in this line.

**Item 78: Disability amount (for self) - Line 316 of Schedule 1 of the return**

This amount can be claimed if the taxfiler has had an impairment in physical or mental functions that is severe and prolonged during 2012. They may be able to claim \$7,546 if they meet certain conditions and with certification from a qualified practitioner.

**Item 79: Disability amount transferred from a dependant - Line 318 of Schedule 1 of the return**



This amount represents all or part of the taxfiler's dependant's disability amount from line 316 if he or she resided in Canada at any time in 2012 and depended on the taxfiler for all or some on the basic necessities of life (food, shelter, or clothing).

In addition, **one** of the following situations has to apply:

- The taxfiler claimed an amount on line 305 for that dependant, or the taxfiler could have if they did not have a spouse or common-law partner and if the dependant did not have any income (see line 305 for conditions).
- The dependant was the taxfiler's or the taxfiler's spouse's or common-law partner's parent, grandparent, child, grandchild, brother, sister, aunt, uncle, niece, or nephew, and the taxfiler claimed an amount on line 306 or 315 for that dependant, or could have if the dependant had no income and had been 18 years of age or older in 2012.

**Item 80: Interest paid on student loans - Line 319 of Schedule 1 of the return**

This is the amount for the interest paid on a loan made to the taxfiler under the *Canada Student Loans Act*, the *Canada Student Financial Assistance Act*, or similar provincial or territorial government laws for post-secondary education in 2012 or the preceding five years.

**Item 81: Tuition, education, and textbook amount - Line 323 of Schedule 1 of the return**

This item represents eligible tuition fees and the education and textbook amounts.

**Item 82: Tuition, education, and textbook amount transferred from a child - Line 324 of Schedule 1 of the return**

This item represents eligible tuition fees and the education and textbook amounts transferred from a student. A student may transfer up to \$5,000, minus the amount that he or she uses (even if there is still an unclaimed part), to his or her parent or grandparent.

**Item 83: Amounts transferred from spouse or common-law partner - Line 326 of Schedule 1 of the return**

When a taxfiler is entitled to certain credits that aren't required to reduce his or her federal income tax to zero, these amounts can be transferred to the return of his or her spouse. The taxfiler can transfer the following:

- age amount
- amount for children born in 1995 or later
- pension income amount
- disability amount
- tuition, education and textbooks amounts.

**Item 84: Allowable amount of medical expenses - Line 332 of Schedule 1 of the return**

This is the total allowable medical expenses reported on lines 330 and 331 of the return. This includes the allowable medical expense amount for the filer, his or her spouse or common-law partner and his or her dependant children born in 1995 or later and the allowable amount of medical expenses for other dependants.

**Item 85: Total tax credits on personal amounts - Line 338 of the Schedule 1 of the return**

This is 15% of the total credit amounts from Items 58 through 84.

**Item 86: Allowable charitable donations and government gifts - Line 340 of Schedule 9 of the return**

This amount is allowable charitable donations and government gifts: 75% of the taxfiler's net income, plus 25% of the sum of gifts of depreciable property and gifts of capital property, or the total amount of eligible charitable donations and government gifts reported on line 1 of Schedule 9, whichever is less.

**Item 87: Eligible cultural and ecological gifts - Line 342 of Schedule 9 of the return**

This item represents the **eligible amount** of cultural and ecological gifts. The total eligible amount claimed for these types of gifts are not limited to a percentage of net income.

**Item 88: Total tax credit on donations and gifts - Line 349 of Schedule 1 of the return**

This item is the sum of Lines 346 and 348 of Schedule 9.

**Item 89: Total federal non-refundable tax credits - Line 350 of Schedule 1 of the return**

This item is the sum of Item 85, "Total tax credits on personal amounts" and Item 88 "Total tax credit on donations and gifts".

## **Tax payable**

**Item 90: Federal dividend tax credit - Line 425 of Schedule 1 of the return**

This is 15.0198% of the taxable amount of eligible dividends included on line 120 for taxfilers who received eligible dividends or 13.3333% of the taxable amount of dividends reported on line 180 for taxfilers who received dividends other than eligible.

**Item 91: Overseas employment tax credit - Line 426 of Schedule 1 of the return**

A taxfiler may be able to claim this credit if he or she was a resident or a deemed resident of Canada at any time in the year and he or she had employment income from certain kinds of work in another country.

**Item 92: Minimum tax carryover - Line 427 of Schedule 1 of the return**

If the taxpayer paid minimum tax on any of his or her 2005 to 2011 tax returns but doesn't have to pay minimum tax for 2012, he or she may be able to claim credits against his or her taxes for 2012 for all or part of the minimum tax paid in those years. See Form T691, *Alternative Minimum Tax*.

**Item 93: Basic federal tax - Line 429 of Schedule 1 of the return - Line 429 of Schedule 1 of the return****Item 94: Federal foreign tax credit - Line 405 of Schedule 1 of the return**

This credit is for foreign income or profits taxes paid on income received from outside Canada and reported on the taxfiler's Canadian tax return. See Form T2209, *Federal Foreign Tax Credits*. Note that the taxfiler may have deducted an amount on line 256 for income that is not taxable in Canada under a tax treaty. In that case, that income, or any tax withheld from it, is not in the foreign tax credit calculation.

**Item 95: Federal political contribution tax credit - Line 410 of Schedule 1 of the return**

This amount refers to the total contributions the taxfiler or their spouse or common-law partner paid

during 2012 to a registered federal political party or a candidate for election to the House of Commons. The eligible amount is the amount by which the fair market value of the monetary contribution exceeds any advantage that the taxfiler or their spouse or common-law partner received or will receive for making it. If total political contributions are \$1,275 or more, the maximum that can be claimed is \$650 on line 410.

**Item 96: Investment tax credit - Line 412 of Schedule 1 of the return**

The taxfiler may be eligible for this credit if any of the following apply. The taxfiler:

- bought certain new buildings, machinery, or equipment and they were used in certain areas of Canada in qualifying activities such as farming, fishing, logging, manufacturing, or processing;
- have unclaimed credits in the last 10 years;
- have an amount shown in box 41 of your T3 slips;
- have an amount shown in box 107 or 128 of your T5013 or T5013A slips;
- have an amount shown in box 128 of your T101 slips;
- have a partnership statement that allocates to him or her an amount that qualifies for this credit;
- have an investment in a mining operation that allocates certain exploration expenditures to him or her; or
- employs an eligible apprentice in his or her business.

The taxfiler can claim an investment tax credit if he or she carry on a business and create one or more new child care spaces for children of his or her employees and other children. See Form T2038(IND), *Investment Tax Credit (Individuals)*.

**Item 97: Labour-sponsored funds tax credit - Line 414 of Schedule 1 of the return**

The taxfiler may be able to claim this credit if he or she became the first registered holder to acquire or irrevocably subscribe to and pay for an approved share of the capital stock of a prescribed labour sponsored venture capital corporation (LSVCC) from January 1, 2012, to March 1, 2013. The allowable credit cannot be more than 15% of the net cost, to a maximum of \$750 per year. The unused 2011 credit, in whole or in part, can be claimed in 2012.

**Item 98: Alternative minimum tax payable**

Minimum tax limits the tax advantage a taxfiler can receive in a year from certain incentives. A taxfiler has to pay minimum tax if it is more than the federal tax calculated in the usual manner. When calculating the taxable income for this tax, a basic exempt amount of \$40,000 is allowed. This Item represents the additional taxes paid in tax year 2012 that are eligible for the minimum tax carryover. The whole amount of this Item is already included in Item 93, Basic federal tax.

**Item 99: Net federal tax - Line 420 of Schedule 1 of the return**

This item also includes the sum of the Working Income Tax Benefit (WITB) advance payments received and the Additional tax on registered education savings plan (RESP) accumulated income payments.

**Item 100: CPP contribution payable on self-employment and other earnings - Line 421 of Schedule 1 of the return**

This item represents the Canada Pension Plan contributions for self-employed and other earnings.

**Item 101: Social benefits repayment - Line 422 of Schedule 1 of the return**

This is the social benefits to be repaid from Item 45.

**Item 102: Net provincial or territorial tax - Line 428 of Schedule 1 of the return**

See Form 428 to determine the provincial or territorial tax rates, and the Revenu Québec Website for the Québec tax rates.

**Item 103: Total tax payable - Line 435 of the return**

This is the total of the amounts of Net federal tax, Canada Pension Plan contributions payable on self-employment earnings, Employment Insurance premiums payable on self-employment and other eligible earnings, Social benefits repayment, and Provincial or territorial tax payable.

## Description of final tables

Final Table 1 provides key statistics by the province and territory of taxation for all returns, non-taxable and taxable returns.

Final Tables 2 through 5 provide statistics for the items grouped under source of income, deductions, non-refundable tax credits, and tax payable. A detailed description of each item appears in [Description of items](#).

For more information on classification variables, please see [Major classification variables](#).

For each table, both the number of taxfilers and the respective dollar amounts are shown. In some cases, the total of the figures in the table may not match the total shown, due either to rounding or to editing for confidentiality purposes. For an explanation of the confidentiality procedures please refer to: [Confidentiality Procedures](#).

**Final Table 1 - General statement by province and territory of taxation**

This is the **only** table that provides data based on the **province or territory of taxation** instead of province or territory of residence. This table presents tax data by province or territory and returns from outside Canada.

Multiple jurisdiction filers have been assigned to the province in which they allocated the highest percentage of their net income. In cases where it was not possible to determine to which province they had allocated the highest percentage of their net income, they were assigned to their province of residence as indicated on page 1 of the T1 General Income Tax and Benefit Return. For more information, see [Provincial or territorial classification](#).

The column headings are:

- number of returns
- total income
- total deductions
- taxable income
- total non-refundable tax credits
- net federal tax

- net provincial tax payable
- total net tax payable

**Final Table 2 - Returns by total income class**

This table presents information based on total income assessed. The table begins with the grand total. Income groupings providing figures for various income levels beginning with "\$5,000 and under" up to the "\$250,000 and over" income grouping follow this grand total. A sub-total for income levels of \$50,000 and over follows the \$250,000 and over income group.

**Final Table 3 - Returns by major source of income**

This table covers returns for nine broad major-source-of-income groups. The table begins with a grand total. There are nine broad major-source-of-income groupings follow this total. For a description of the source of income groupings, please see [Major classification variables](#).

**Final Table 4 - Returns by age and sex**

This table presents information by age and sex. The table begins with a grand total. Following this total, 13 age groups, beginning with the under-20 age group and ending with the 75-and-over age group are presented. The grand total includes taxfilers whose age or sex is not stated. For details on the age and sex classification, please refer to: [Age and Sex Classification](#).

**Final Table 5 - Returns by province and territory**

This table classifies tax returns according to the province or territory of residence listed on the taxfiler's return. The table begins with a grand total and is followed by the provinces and territories. For details on the province of residence classification, please refer to: [Provincial or Territorial Classification](#).

## Tables in PDF format

The following tables are **available in PDF format**. If you have trouble reading PDF files, see this [notice](#).

Please refer to the [explanatory notes](#) for information about this table

- [Final Table 1 - General statement by province and territory of taxation](#)
- [Final Table 2 - All returns by total income class](#)
  - [Newfoundland and Labrador](#)
  - [Prince Edward Island](#)
  - [Nova Scotia](#)
  - [New Brunswick](#)
  - [Quebec](#)
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- Yukon
- Northwest Territories
- Nunavut
- Non resident
- Final Table 3 - All returns by major source of income
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  - Prince Edward Island
  - Nova Scotia
  - New Brunswick
  - Quebec
  - Ontario
  - Manitoba
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  - Alberta
  - British Columbia
  - Yukon
  - Northwest Territories
  - Nunavut
  - Non resident
- Final Table 4 - All returns by age and sex
  - Newfoundland and Labrador
  - Prince Edward Island
  - Nova Scotia
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  - Ontario
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  - Saskatchewan
  - Alberta
  - British Columbia
  - Yukon
  - Northwest Territories
  - Nunavut
  - Non resident
- Final Table 5 - All returns by province and territory

## Tables in CSV format

The following tables are **available comma-separated value (CSV) format**. In other words, the fields are separated by a comma.

Please refer to the [explanatory notes](#) for information about these tables

- [Final Table 1 - General statement by province and territory of taxation](#)
- [Final Table 2 - All returns by total income class](#)
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