

Total income

Note: this variable was revised over the years, as reflected in the comments below; data users who plan to compare current data to data from previous years should bear in mind these changes. Also, it should be noted that all income amounts are gross, with the exception of net rental income, net limited partnership income and all forms of net self-employment income.

Income reported by tax filers from any of the following sources:

Employment income

- Wages/Salaries/Commissions
- Other Employment Income as reported on line 104 of the tax form (tips, gratuities, royalties, etc.)
- Net Self-Employment
- Tax Exempted Employment Income for Status Indians (Wages/Salaries/Commissions) (since 1999)
- Tax Exempted Self-Employment Income for Status Indians (since 2010)

Investments

- Interest and other investment income;
- Dividend income;

Government Transfers

Employment Insurance

- Unemployment Insurance/Employment Insurance since 1982;
- Quebec Parental Insurance Plan since 2006;
- Tax Exempted Maternity Benefits Amount for Status Indians (since 2019)

Pension Income

- Old Age Security since 1982;
- Net Federal Supplements (previously included in other income, shown separately since 1992)
 - Guaranteed Income Supplement created in 1967 and Spousal Allowance created in 1975, available since 1992;
 - Spousal Allowance (included in Net Federal Supplements since 1992; previously included in non-taxable income.
- Canada and Quebec Pension plans benefits, since 1982;

Child Benefit;

- Family Allowance program up to 1992;
- Child Tax Credit up to 1992;
- Canada Child Tax Benefit (from 1993 to June 2016)
- Universal Child Care Benefit (from 2006 to June of 2016; includes some retroactive amounts after 2016);
- Canada Child Benefit starting in July 2016

Federal Tax, Goods and Services Tax, Harmonized Sales Tax

- Federal Sales Tax Credit (from 1988 to 1990);
- Goods and Services Tax (GST) credit from 1990 to 1996;
- Harmonized Sales Tax (HST) credit since 1997

Workers' Compensation (included in other income prior to 1992 and shown separately since 1992);

Social Assistance (included in other income prior to 1992 and shown separately since 1992);

Provincial Refundable Tax Credits/Family Benefits

Other Government Transfers

- Working Income Tax Benefit (starting in 2007 depending on the province or territory; included since 2010 in the statistical tables);
- Children's Fitness tax credit (from 2015 to 2017)
- Eligible Educator School Supply tax credit
- Refundable medical expense supplement (included as of 2018)
- Climate Action Supplement (starting in 2018 for select provinces)
- Other Refundable Tax Credit (starting in 2021)

Private Pensions

Registered Retirement Savings Plan/ Pooled Registered Pension Plan Income (since 1994; previously in "other income" ; since 1999, only for tax filers 65+)

Other Income

Net limited partnership income

Alimony

Net rental income

Other incomes as reported on line 130 of the tax form (fellowships, bursaries, etc.)

Registered Disability Savings Plan (RDSP) Income as reported on line 125 of the tax form (introduced in 2008)

Taxable scholarship, fellowship, bursaries, and artists' project grants (since 2019)

Tax Exempted Other Income for Status Indians (since 2019)

For 2021, COVID-19 - Government income support programs and benefits have been included in total income. They are included within the following income sources:

Pension income;

Provincial Refundable Tax Credits/Family Benefits; and

Other government transfers.

More detail information regarding these will be included in the summer/fall releases of the T1FF 2021 final data.

Monies not included in income above are: veterans' disability and dependent pensioners' payments, war veterans' allowances, lottery winnings and capital gains.