

Provincial Top Income Shares of Canada

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1. Introduction

In 2011, a protest movement, called “Occupy Wall Street”, with the slogan, “We are the 99%”, broke out. The main issue of this movement was the income inequality in the United States. The same year, American investor Warren Buffett stated that top income share taxpayers should pay a fair share of tax. What is more, the American President, Barack Obama proposed the “Buffett Rule¹”, which advocated higher tax rate for millionaires. This would have an impact on 0.3 percent of the American taxpayers. Though some economists supported this proposal, it failed to pass the Senate. The rich, who are in the top shares of income distribution, attracted much attention from a growing number of economists and politicians.

Recently, numerous studies have added to this field. Using income tax statistics with similar methodology, a series of worldwide researches about income distribution had been done by Anthony B. Atkinson, Emmanuel Saez , and Thomas Piketty (Anthony B. Atkinson, for the United Kingdom, 2005; Piketty and Saez, for the United States, 2003; Thomas Piketty, for France, 2003). For Canada, Saez and Michael R. Veall (2005) studied the evolution of top income shares of North America, using Canada as an example. The two economists confirmed the results of their study and extended this study in a long version paper (2007). Veall (2010) published an updated research with an additional new finding. Murphy, Roberts, and Wolfson (2007) studied top income shares in Canada through labour and income. What is more, using a more

¹ The Buffett Rule: Carrie Budoff Brown. "Obama's 'Buffett Rule' to call for higher tax rate for millionaires". *Politico*, September 17, 2011.

accurate database, Longitudinal Administrative Databank (LAD), Veall (2012) studied recent trends of high income percentiles (0.01%, 0.1% and 1%) in Canada and stated some policy implications. So far, the majority of studies about top income distribution are for countries. There are fewer researches about top percentiles of income distribution for provinces or territories in Canada. This paper is an attempt to fill this gap.

In this paper, data from personal tax income statistics from the Canada Revenue Agency, in 2009, is employed to analyze provincial and territorial top shares (1%, 5% and 10%) of income distribution in Canada. A similar method, applied by pioneers in this field, is used to get top percentiles (1%, 5% and 10%) of market income, tax payable and net income. I also focus on contributions that the rich made to taxation income. After analyzing and comparing these values among provinces and territories, some results will emerge.

The rest of this paper is organised as follows: Section 2 presents a brief literature review; Section 3 describes data applied in this study; Section 4 presents the methodology used; Section 5 demonstrates and discusses the results; Section 6 offers the conclusions.

2. Literature Review

Recently, many economists have shown their interest in the study of top income shares. Some have analyzed top income shares or affluent in different countries, and made comparisons around the world. As one of the developed countries in North America, Canada, naturally, attracted much attention. Many studies on Canada itself and compared to the United States have been conducted.

2.1 Worldwide Top Income

The leading researchers, Anthony B. Atkinson, and Thomas Piketty, together with Emmanuel Saez, have done numerous studies about the evolution of top income shares around the world. Through a series of these studies for many countries² they summarized a worldwide common trend:

In the first part of 20th century, the majority of countries experienced a fall in top income shares, along with decreasing inequality. This may have been caused by the drop in capital income concentrated in the top income groups, during the World Wars and Great Depression. However, in recent decades, top income has increased in English-speaking countries, contrary to those in Continental Europe. This change in English-speaking countries may be due to an increase in top wage incomes. Therefore,

² Anthony B. Atkinson, for the United Kingdom, 2005; Piketty and Saez, for the United States, 2003; and Thomas Piketty, for France, 2003; they combined these researches with other studies in a book: *Top Incomes over the Twentieth Century: A Contrast between European and English-Speaking Countries* (2007)

wage income occupied a larger proportion than in previous period, leading to the substitution of capital income in top income groups in English-speaking countries. Between these two periods, top income shares in most of the world had a U-shaped pattern, which differed among countries.

Data, in this area of study vary across countries and different studies, even though they have common and basic databases. In the series of worldwide studies, Atkinson and Piketty (2007) used income tax data with some survey-based data, which only covered the post- 1970 period. The data were not appropriate for long-term study. Due to this lack of time span and insufficient homogeneity across countries, historical tax data was applied by Thomas Piketty and Emmanuel Saez (2006) for more precise study. They also decomposed top income into capital income and labour income. Similarly, Atkinson, Piketty, and Saez (2011) used income tax data from a longer period of time, including World War I and II, the Great Depression, etc. This is the only data which contains almost the whole 20th century. Hence, many studies about long-term top income shares rely on these data. The paper published by Atkinson, Piketty, and Saez (2011) was relatively comprehensive, with over twenty countries, covering much of 20th century, and discussing the evolution of worldwide top income in the long run. They also stated that tax avoidance and tax evasion may lead to bias when analyzing top income shares.

As the data are categorized, interpolation method should be used to get the consistent

value of top percentiles. Different from the common definition of top groups by percentile, Anthony B. Atkinson (2006) defined the affluent as those with wealth thirty times larger than average, in case of a fluctuation in the top income distribution. In addition to Pareto interpolation for cumulative calculation, he also used the Pareto-Lorenz coefficient to measure the concentration of wealth in the top income categories.

2.2 Top Income in Canada

Included in the series of studies on worldwide top income shares, similar with other countries, for Canada, Saez and Veall (2005) also studied the evolution of top income shares with personal income tax return statistics from 1920 to 2000. In this paper, they did a comparative study with the United States and the following results emerged:

Canada and the United States almost experienced the same patterns. Top income shares in both countries decreased during World War II, without immediate recovery till 1970s. Synchronizing with the world, the two Northern American countries had a surge in top income in recent decades. Saez and Veall (2005) found that the increase was not a consequence of increased mobility, in top income distribution, in Canada. As mentioned above, wage income gradually took the place of capital income in top incomes. This change also applied to Canada and the United States. Although, there have been fewer declines in the marginal tax rate in Canada than in the United States

since the 1960s. They stated that short-term responses to changes in taxes, in Canada, could not be the same as those responses to long-term changes. Compared to the United States, and especially Québec, the increased growth in employment incomes among the top Canadian income groups, may be caused by the threat of professionals migrating to the United States.

Sharing the same conclusion, Saez and Veall (2007) prepared a long version of the previous study. They studied, in depth, the recent surge in the top incomes by also analyzing the recent increase in the top wages and the development of stock options.

The study in the previous paragraph was extended and updated by Veall (2010). In addition to the original conclusions, Veall (2010) came up with a new result. Top income shares declined appropriately from 2001 to 2003, followed by resurgence. What is more, he found that the surge also happened to incomes after tax and transfer during recent decades, which extended the study of Murphy, Roberts, and Wolfson (2007). Additionally, the surge varied among provinces, being smaller in the Maritime Provinces and larger in Alberta, British Columbia, and Ontario.

For further research, Veall (2012) extended the range of the study period to 2010. Moreover, he used data of Longitudinal Administrative Databank (LAD), including non-filers with sufficiently low incomes for a more precise study. He got that being affected by the United States is not the only reason why the surge happened in

Canada.

Different from previous studies, Yalnizyan (2012) studied the top 1% of income distribution in Canada associated with tax policy. As concluded above, in recent decades, wage income almost replaced capital income in the top income distribution. Top income groups had better-valued jobs today than before, which lead to an increase in the concentration of wealth. Therefore, new policies to reduce inequality in Canada were required.

3. Data

3.1 Data Sources

In this paper, the data from “T1 Final Statistics 2009 tax year (2011 Edition) Final table 2: All returns by total income class”³ are used as the basic data source. The data were collected from all individual income tax returns and were assessed within the 2009 tax year. These statistics provides accurate tax data for the provinces and territories, which works well for the regional top income analysis in this study. (CRA T1 Final Statistics 2009 tax year, Description of final tables). The following lists types of returns for the 2009 tax year.

- T1 General
- T1 Special (condensed and simplified version of the General)

³ Data Source: <http://www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/dwnldf-eng.html>

- T1S-A (for seniors)
- T1S-C, Credit and Benefit Return
- T1S-D, Credit and Benefit Return (for Indians registered or eligible to be registered, under the Indian Act).

The tax returns data are classified into several categories by income level for each province or territory. It includes extensive detailed data for upper income level, providing more opportunities for comprehensive and precise analysis of the top quantiles of the income distribution. In this paper, data from the 19 income levels in the range \$1-4999 to \$250000 and over, and the grand total, were chosen as the database.

This paper studies all individuals in Canada who were 18 years old and over. Those who were under 18 years old were excluded from this study. It was assumed that this group of younger individuals did not gain any income and therefore were not required to file income tax returns, so they are included in the sample of this paper. Nonetheless, individuals 18 years old and over, who did not file tax returns were included in this study. Section 3.2 provides more details about how we accounted for these non-filers.

In addition, the table of non residents in T1 Final Statistics 2009 tax year were not selected for analysis in this study for several reasons. This paper mainly studies top

percentiles of income distribution across the 13 provinces and territories in Canada (Alberta, British Columbia, Manitoba, New Brunswick, Newfoundland and Labrador, Nova Scotia, The Northwest Territories, Nunavut, Québec, Ontario, Prince Edward Island, Saskatchewan, and The Yukon). Those who were not residents of Canada were not in the scope of this study. Furthermore, under the assumption of Atkinson, Piketty and Saez (2011), top income shares were measured as the number of individuals in the top income level to a controlled total number, revealing how many individuals represent the top share. This controlled total number was defined as all residents at least 18 years old in Canada.

3.2 Non-filers

It is known that Canada possesses one of the most efficient self-assessing tax systems in the world, and the majority of Canadian residents file income tax returns every tax year. However, there still exists a small fraction of adults who are not covered in income tax returns. The provincial and territorial adults' filing rate is showed below in Table 3.2. This may have a slight influence on the analysis of top income shares. This small error was not taken into account here.

Table 3.2: Filing Rates of Each Province or Territory, 2009

Region	Population 18 Year and Over ⁴	Population Weight	Total Number of Returns ⁵	Filing Rate
Alberta	2881244	0.1067	2698150	93.65%
British Columbia	3643466	0.1349	3414510	93.72%
Manitoba	943685	0.0349	903610	95.75%
New Brunswick	609013	0.0226	597560	98.12%
Newfoundland and Labrador	416194	0.0154	415750	99.89%
Nova Scotia	766802	0.0284	728810	95.05%
Northwest and Territories	32126	0.0012	30580	95.19%
Nunavut	20109	0.0007	18750	93.24%
Québec	6336809	0.2347	6177800	97.49%
Ontario	10419293	0.3858	9773730	93.80%
Prince Edward Island	112889	0.0042	109990	97.43%
Saskatchewan	796397	0.0295	776070	97.45%
Yukon	26955	0.0010	25080	93.04%
Total	27004982			95.06%

Over all in Canada for the 2009 tax year, there was approximately 5% who were not covered in the total number of tax returns. These non-filers may be the adults whose incomes were sufficiently low that they did not have to pay taxes. These non-taxable adults, consequently, did not file income tax returns. Some economists add the income of these non-filers to total tax statistics when studying top income shares (Piketty and Saez, for United States, 2003). In order to be more accurate, the same approach is used in this paper. Here, non-filers were assumed to have a low income level. Therefore, they were put into category \$1-4999. The calculation of these non-filers' income will be discussed in next section: 3.3.

⁴ Data Source: Statistics Canada, CASIM using CHASS Table 051-0001. Relative calculation will be showed in 3.3

⁵ Data source: T1 Final Statistics 2009 tax year (2011 Edition) Final table 2: All returns by total income class
<http://www.cra-arc.gc.ca/gncy/stts/gb09/pst/fnl/dwnldf-eng.html>

3.3 Income Description

This paper mainly focuses on the analysis of top percentiles (1%, 5% and 10%) of market income, net income and tax payable, so the study of top income shares across 13 provinces and territories in Canada was mainly based on the data sources of market income, government transfer, and tax. Lists of these income portions together with total market income, total income, government transfer, tax and net income are showed in Appendix Table 3.3 A.

Market income, here, contains incomes from employment, net self-employment, pensions and investment income. Total market income sums all these incomes. Total income, in this paper, is the total market income plus government transfers (such as Employment Insurance benefits and Old Age Security pension). The government transfers are benefits the government provides to the residents of Canada. Net income is total income less tax. These incomes can be presented by the following formulas. The relevant data for each province or territory is showed in Appendix Table 3.3 B.

$$\text{Total income (TI)} = \text{Total Market Income (M)} + \text{Government Transfer (G)}$$

$$\text{Net income (NI)} = \text{Total Income (TI)} - \text{Tax (T)}$$

In order to be more precise, some assumptions about the non-filers should be stated before estimating their incomes:

First, the population of non-filers is equal to the total population of adults less the total number of returns. Estimations of the population, by age group and sex, were finished by July 1 of every year. The final statistics tables assessed the income tax returns which had to be filed before the end of April 2010 for the 2009 tax year. There was a time difference between the collections of these two statistics, so, for the sake of precision, the total population of adults in this paper is taken as the mean value of the total population of adults in 2009 and that in 2010. These data are from Statistics Canada, CASIM using CHASS Table 051-0001. Appendix Table 3.3 C shows the detailed data about the population of adults in 2009, 2010.

Second, the calculation of the non-filers' income may be involved with the average total market income. In previous studies about income distribution, many economists, such as Piketty and Saez (2003), assumed that the income of non-filers is equal to 20% of the average income of filers', when studying income distribution. In this paper, in order to be more accurate, the same estimation approach was employed. The formula below can well express the non-filers' income in terms of average total market income in this study. The related data is included in Appendix Table 3.3 D.

Income of non – filers

$$= 20\% \times \left(\frac{\textit{Total Market Income}}{\textit{Total Number of Returns}} \right) \\ \times (\textit{Population of Adults} - \textit{Total Number of Returns})$$

Third, as assumed above in section 3.2, non-filers are classified into the income

bracket of \$1-4999. Therefore, their incomes in this study were imputed to other income of this category. This may result in an increase of total market income. Raising the denominator when estimating the proportion of income distribution will make the percentage slightly smaller, but the minor error will not be taken into account.

When calculating the income shares, provincial or territorial tax and some municipal taxes were excluded from the list. In Canada, the majority of provinces and territories levy taxes via the federal government using the system of federal-provincial agreements although all provinces and territories have their own income tax system. However, the province of Québec collects its own income tax with tax returns submitted directly to the Ministère du Revenu du Québec, so the federal government does not have this tax data from Québec.

4. Methodology

In previous studies about analyzing income distribution, the common Lorenz curve (plots cumulative proportion of income against cumulative proportion of population) with ascending order (from the poorest to the richest) was used as the main analytical tool. When studying top percentiles of income distribution, the initial version Lorenz curve (1905) with descending order (from the richest to the poorest individuals) is more appropriate. Makdissi and Yazbeck (2012) used this approach when they studied the measurement of opulence through top income shares. As the study in this paper

mainly focuses on top 1%, 5% and 10% of income distribution, the same method is applied here in this paper, in order to facilitate the analysis. Therefore, the proportion of the total number of returns and proportion of net income will be calculated cumulatively from the richest to the poorest.

4.1 Proportion of Total Number of Returns and Net Income

The proportion of the total number of returns was defined as the ratio of the cumulative share categories (from the richest to the poorest) to total number of returns for the province or territory. This paper used the following formula to calculate the proportion of the total number of returns in each category. The relevant data for each province or territory are shown in Appendix Table 4.1 A.

$$x_i = \frac{\sum_{i=1}^n N_i}{N_p} \times 100\%, \quad i = 1, 2, \dots, n; \quad n = 19$$

Where N_i is the total number of returns of the i^{th} category;

N_1 is the total number of returns of the richest category, which is \$250000 and over

N_{19} is the total number of returns of the poorest category, which is \$1-4999

N_p is the total number of returns for each province or territory.

The following similar formula was applied for the proportion of net income of each category. The related data of each province or territory are showed in Appendix Table 4.1 B.

$$y_i = \frac{\sum_{i=1}^n I_i}{I_p} \times 100\%, \quad i = 1, 2, \dots, n; \quad n = 19$$

Where I_i is the net income of the i^{th} category;

I_1 is the net income of the richest category, \$250000 and over;

I_{19} is the net income of the poorest category, \$1-4999;

I_p is the net income of each province or territory.

4.2 Proportion of Market Income, Net Income and Tax Payable for the Top Income Shares, 1%, 5% and 10%

From Appendix Table 4.1 A and 4.1 B, it is obvious that it is difficult to obtain the exact value of 1%, 5% and 10%. Therefore, the linear interpolation method can be employed here to obtain a relatively accurate value.

The calculations for proportion of market income, net income and tax payable for the top percentiles (1%, 5% and 10%) use the same formula. The relevant data for each proportion of each province or territory are included in Table 5.1 A, 5.2 A, 5.3 A, respectively in Section 5.

$$\Lambda(p) = 100\% \times \frac{[I_j \times \left(\frac{p - x_i}{x_j - x_i}\right) + \sum_{j=2}^n I_{j-1}]}{I_p}$$

Note: p is the percentile to be studied in this paper (1%, 5% and 10%);

Where x_i is the adjacent proportion of the total number of returns for category i that

lies below p ;

x_j is the adjacent proportion of total number of returns for category j that lies above p ;

I_j is market income, net income, or tax payable of category j when estimating for market income, net income, and tax payable, respectively;

I_{j-1} is the previous incomes of category j ;

I_p is the incomes of each province or territory.

4.3 Ratio of Total Taxes Paid to Total Market Income for the Top 1%, Next 4% and Second Vingtile

It is interesting to study the influence of taxes paid on market income. The ratio, defined as the proportion of total taxes paid to the proportion of total market income, can reveal how much contribution the top income shares made to the total market income. In this paper, the next 4% is defined as the adults who are in the group whose proportion of total number of returns is from the top second percent to the fifth percent. The second vingtile are the adults who are in the group whose proportion of total number of returns is from the top sixth percent to the tenth percent. The definitions can be expressed clearly by the following formulae. The related data are showed in Table 5.4 A in Section 5 for each province or territory.

$$\text{Ratio}(1\%) = \frac{\% \text{ of total taxes paid by top 1\%}}{\% \text{ of total market income of top 1\%}}$$

Ratio(next 4%)

$$= \frac{\% \text{ of total taxes paid by top 5\%} - \% \text{ of total taxes paid by top 1\%}}{\% \text{ of total market income of top 5\%} - \% \text{ of total market income of top 1\%}}$$

Ratio(second vingtile)

$$= \frac{\% \text{ of total taxes paid by top 10\%} - \% \text{ of total taxes paid by top 5\%}}{\% \text{ of total market income of top 10\%} - \% \text{ of total market income of top 5\%}}$$

4.4 Average Market Income and Average Net Income for the Income shares, 100%, 99%, 95% and 90%

The average income can illustrate how standard of living in each province is affected by share of total income that is held by the top of income distribution. Average market income and average net income for the income shares (100%, 99%, 95% and 90%) of each province or territory are discussed in this paper. The following formula can express the definition of average income. Relative data are shown in Table 5.5A,B,C,and D in Section 5.5 and in Appendix Table 4.4A,B and C for each province

$$\bar{I} = \frac{I_P}{N_P} \quad \text{or} \quad \bar{I}_i = \frac{I_P - I(100\% - i\%)}{N_P - N(100\% - i\%)}, \quad i = 99\%, 95\% \text{ or } 90\%$$

Where \bar{I} is the average market/net income of each province or territory;

I_P is total market/net income of each province or territory;

N_P is total number of returns of each province or territory;

\bar{I}_i is average market/net income of income shares 99%, 95% and 90%;

$I(x\%)$ is total market/net income of the top $x\%$;

$N(x\%)$ is total number of returns of the top $x\%$.

5. Results

In this paper, the analysis of the regional top income shares 1%, 5% and 10% in 2009 is mainly from the share of market income, net income, tax payable, and the ratio of share of tax paid to share of market income. It also focuses on the average market income, average net income of the rest of income distribution (99%, 95% and 90%).

5.1 Shares of Market Income for the Top 1%, 5% and 10%

The following tables show the provincial or territorial shares of market income and the rank for the top 1%, 5% and 10%. These two tables show what proportion the top income groups have and in which province or territory the wealthy held a larger share of market income.

Table 5.1 A: Provincial/Territorial Shares of Market Income for Top 1%, 5% and 10%

Region	$\Lambda(1\%)$	$\Lambda(5\%)$	$\Lambda(10\%)$
Alberta	13.08%	29.71%	42.09%
British Columbia	12.02%	27.24%	39.88%
Manitoba	10.19%	24.47%	36.82%
New Brunswick	8.75%	23.39%	36.42%
Newfoundland and Labrador	10.02%	25.97%	39.87%
Nova Scotia	9.75%	24.60%	37.48%
Northwest and Territories	7.23%	19.38%	31.50%
Nunavut	5.97%	21.05%	36.70%
Québec	10.90%	25.81%	38.15%
Ontario	11.31%	26.30%	39.08%
Prince Edward Island	8.34%	22.79%	35.27%
Saskatchewan	10.14%	24.49%	37.11%
Yukon	7.51%	19.76%	31.88%

About six to thirteen percent of the total market income was held concentrately by only one percent of the total number of returns. The highest proportion (in Alberta, 13.08%) was about twice the lowest (in Nunavut, 5.97%). The market incomes of those who were in the top five percent group were about twenty to thirty percent (the lowest in Northwest Territories, 19.38%; highest in Alberta, 29.71%) larger than the average market income in each province or territory. What is more, almost thirty to forty percent of the market incomes were in the hands of those in top ten percent group. The comparison among the shares of market income, net income, and tax payable will be discussed later in this paper.

Table 5.1 B: Provincial/Territorial Ranking of Shares of Market Income in Top 1%, 5% and 10%

Region	Λ(1%)	Λ(5%)	Λ(10%)
Alberta	1	1	1
British Columbia	2	2	2
Manitoba	5	8	8
New Brunswick	9	9	10
Newfoundland and Labrador	7	4	3
Nova Scotia	8	6	6
Northwest and Territories	12	13	13
Nunavut	13	11	9
Québec	4	5	5
Ontario	3	3	4
Prince Edward Island	10	10	11
Saskatchewan	6	7	7
Yukon	11	12	12

The provincial/territorial ranking of shares of market income almost remained unchanged among the three top percentiles, with Alberta on top and the Northwest

Territories on the bottom. Remarkably, the ranking of Newfoundland and Labrador moved from seventh in the middle level when ranking the top 1% group, to the top level, fourth and third, when ranking the top 5% and 10% cases, respectively.

5.2 Share of Net Income for Top 1%, 5% and 10%

The following tables show the provincial or territorial shares of net income and the rank for the top 1%, 5% and 10%.

Table 5.2 A: Provincial/Territorial Shares of Net Income for Top 1%, 5% and 10%

Region	$\Lambda(1\%)$	$\Lambda(5\%)$	$\Lambda(10\%)$
Alberta	10.96%	25.42%	36.59%
British Columbia	9.35%	22.16%	33.32%
Manitoba	7.74%	19.55%	30.21%
New Brunswick	6.41%	17.85%	28.39%
Newfoundland and Labrador	6.91%	18.81%	29.62%
Nova Scotia	7.30%	19.14%	29.78%
Northwest and Territories	5.91%	16.68%	27.74%
Nunavut	4.87%	17.92%	31.72%
Québec	8.72%	21.27%	31.96%
Ontario	8.01%	20.84%	32.33%
Prince Edward Island	6.08%	17.27%	27.38%
Saskatchewan	7.87%	19.87%	30.73%
Yukon	6.05%	16.68%	27.51%

The share of net income of top income percentiles in each province or territory was smaller than that of market income. This means that the richest individuals hold a larger proportion of market income but a smaller proportion of net income. As defined above, net income is the market income less taxes. Therefore, groups of the top

income percentiles paid a larger share of taxes. The difference between the highest (Alberta with 10.96%) and the lowest (Northwest Territories with 5.91%) proportion of net income in the top 1% case is smaller than that of the market income, but the difference in the top 10% case was larger—the highest (Alberta with 36.59%) almost doubled the lowest (Nunavut with 17.92%).

Table 5.2 B: Provincial/Territorial Ranking of Shares of Net Income in Top 1%, 5% and 10%

Region	$\Lambda(1\%)$	$\Lambda(5\%)$	$\Lambda(10\%)$
Alberta	1	1	1
British Columbia	2	2	2
Manitoba	6	6	7
New Brunswick	9	10	10
Newfoundland and Labrador	8	8	9
Nova Scotia	7	7	8
Northwest and Territories	12	13	11
Nunavut	13	9	5
Québec	3	3	4
Ontario	4	4	3
Prince Edward Island	10	11	13
Saskatchewan	5	5	5
Yukon	11	12	12

The provincial/territory ranking of share of net income for the top 1%, 5% and 10% incomes was more stable than that of market income. Alberta occupied the first place in three top income percentile cases. Prince Edward Island, the Yukon and the Northwest Territories ranked on the bottom. One interesting case that appeared in the ranking was Nunavut, which placed last of the top 1%, moved to the middle level in the top 5% case, and then occupied the fifth place of the top 10%. Together with Table

5.2 A, the proportion increased almost six and half times in Nunavut.

5.3 Share of Tax Payable for the Top 1%, 5% and 10%

The following tables show the provincial or territorial shares of tax payable, and the rank for the top 1%, 5% and 10%.

Table 5.3 A: Provincial/Territorial Shares of Tax Payable for Top 1%, 5% and 10%

Region	^(1%)	^(5%)	^(10%)
Alberta	19.97%	42.43%	56.83%
British Columbia	21.70%	42.78%	57.15%
Manitoba	17.60%	36.84%	51.12%
New Brunswick	14.57%	34.38%	50.07%
Newfoundland and Labrador	16.45%	37.27%	53.14%
Nova Scotia	15.78%	35.57%	50.97%
Northwest and Territories	12.41%	28.66%	43.00%
Nunavut	9.97%	30.43%	49.80%
Qu ébec	20.43%	41.29%	55.69%
Ontario	23.30%	43.35%	57.66%
Prince Edward Island	13.24%	32.30%	46.80%
Saskatchewan	17.26%	36.49%	51.66%
Yukon	13.26%	29.72%	44.23%

The shares of tax payable were larger than those of market income and net income.

The third column revealed that 10% of the total number of returns paid almost half of the taxes. This corresponds to the richest 10%. They were the main source of personal income tax revenue. The top income groups made large contribution to personal tax income in each province or territory. The top 10% in Ontario paid about 57.66 times more than the average of this province. The differences among regions are smaller

than those of market income and net income.

Table 5.3 B: Provincial/Territorial Ranking of Shares of Tax Payable in Top 1%, 5% and 10%

Region	Λ(1%)	Λ(5%)	Λ(10%)
Alberta	4	3	3
British Columbia	2	2	2
Manitoba	5	6	7
New Brunswick	9	9	9
Newfoundland and Labrador	7	5	5
Nova Scotia	8	10	8
Northwest and Territories	12	13	13
Nunavut	13	11	10
Qu ébec	3	4	4
Ontario	1	1	1
Prince Edward Island	11	10	11
Saskatchewan	6	7	6
Yukon	10	12	12

In this part, British Columbia still occupied the second place and the Northwest Territories were at the bottom. However, there were some changes to the top places. Alberta and Ontario switched their ranks. Alberta, which remained the first place in rank of market and net income fell to the third and fourth place. Ontario moved from third or fourth to first. This change means that top income percentile groups in Ontario contributed relatively more taxes to the province than those of Alberta.

After comparison among the four tables of ranking above, it can be noticed that the Northwest Territories, the Yukon and Prince Edward Island remained the bottom of each rank in each percentile. Meanwhile, Alberta, British Columbia and Ontario

occupied the top places. The provincial or territorial ranking of the amount of market income remained fairly static among the three percentiles. The rankings of the latter three tables in the top 1% income scale were stable, but were relative fluctuating when it came to the top 10% case.

5.4 Provincial/Territorial Ratio of Share of Taxes Paid to Share of Market Income and Rank for Top 1%, 5% and 10%

The shares of market income, net income, and tax payable for the top percentiles have been discussed above. It is also meaningful to study the ratio of the share of taxes paid to the share of market income, which can reveal the contribution of the richest as taxes to their provinces. The following tables show the detailed data.

Table 5.4 A: Provincial/Territorial Ratio of Share of Taxes Paid to Share of Market Income for Top 1%, next 4% and second vingtile.

Region	1%	next 4%	second vingtile
Alberta	1.5274	1.3501	1.1636
British Columbia	1.8043	1.3857	1.1368
Manitoba	1.7272	1.3468	1.1568
New Brunswick	1.6642	1.3538	1.2043
Newfoundland and Labrador	1.6423	1.3054	1.1414
Nova Scotia	1.6191	1.3324	1.1957
Northwest and Territories	1.7161	1.3379	1.1831
Nunavut	1.6696	1.3563	1.2378
Québec	1.8747	1.3995	1.1659
Ontario	2.0600	1.3371	1.1197
Prince Edward Island	1.5870	1.3196	1.1612
Saskatchewan	1.7029	1.3397	1.2022
Yukon	1.7662	1.3426	1.1978

It is obvious that all the ratios in Table 5.4 A are larger than 1, which means that the richest top 10% held much more market income than the average, and paid even more taxes than the average. In Ontario, the ratio for the top 1% reached 2.06, revealing that the top 1% had double the share of taxes paid than that of market income. Together with Table 5.1 A and 5.3 A, those top 1% paid 23.3% of all taxes, but only have 11.3% of market income in contrast. They made an obviously great contribution to tax revenue and to keeping the economy growing in each province or territory. What is more, the ratios were decreasing from the top 1% to the second vingtile.

Table 5.4 B: Provincial/Territorial Ranking of Ratio of Share of Taxes Paid to Share of Market Income for Top 1%, 5% and 10%

Region	$\Lambda(1\%)$	$\Lambda(\text{next } 4\%)$	$\Lambda(\text{second vingtile})$
Alberta	13	5	8
British Columbia	3	2	12
Manitoba	5	6	10
New Brunswick	9	4	2
Newfoundland and Labrador	10	13	11
Nova Scotia	11	11	5
Northwest and Territories	6	9	6
Nunavut	8	3	1
Qu ébec	2	1	7
Ontario	1	10	13
Prince Edward Island	12	12	9
Saskatchewan	7	8	3
Yukon	4	7	4

By comparison, this rank, above, was fluctuating more than the aforementioned ranks by comparison. The standout was Ontario, occupying first place for the top 1% but switching to the the tenth for top 5%, and then it fell to the last place of the ranking

for top 10%. Another notable case was Alberta, which was on the bottom for the top 1% and going up to the fifth for top 5% and fell back to the eighth for top 10%. British Columbia remained in second or third place for the top 1% and 5%, but fell to the twelfth place when came to the top 10%. As the richer provinces, these three was the most astable ones. In contrast, Prince Edward Island and the Northwest Territories kept on the bottom of the rankings, as in other ranks in the previous parts of this paper.

5.5 Average Market Income and Average Net Income for Income

Shares, 100%, 99%, 95% and 90%

As it is mentioned above, how living standard influenced by share of total income that held by the wealthy of each province or territory can be illustrated by average incomes. The following tables show these statistics and their provincial or territorial rankings.

Table 5.5 A: Average Market Income for Income Shares, 100%, 99%, 95% and 90%

Region	100%	99%	95%	90%
Alberta	46.9855	41.2537	34.7637	30.2338
British Columbia	34.1687	30.3637	26.1699	22.8248
Manitoba	31.5255	28.5987	25.0632	22.1300
New Brunswick	28.1906	25.9832	22.7343	19.9163
Newfoundland and Labrador	28.0362	25.4830	21.8483	18.7313
Nova Scotia	29.5509	26.9395	23.4551	20.5279
Northwest and Territories	48.2005	45.1666	40.9061	36.6847

Nunavut	37.5942	35.7056	31.2415	26.4394
Qu ébec	31.0089	27.9095	24.2176	21.3098
Ontario	36.3310	32.5474	28.1837	24.5904
Prince Edward Island	26.7541	24.7700	21.7451	19.2414
Saskatchewan	35.5596	32.2777	28.2637	24.8490
Yukon	40.5834	37.9150	34.2766	30.7169

The overall average market income for each province or territory was about thirty to forty (the highest occurred in the Northwest Territories with 48.2005 and the lowest in Prince Edward Island with 26.7541). The amount of each province or territory decreased as the percentiles decreased. For the rest 90%, their average market incomes were about twenty to thirty. What is more, the difference between the province with the highest average market income and that with the lowest went down as the shares shrink.

Table 5.5 B: Ranking of Average Market Income for Income Shares, 100%, 99%, 95% and 90%

Region	100%	99%	95%	90%
Alberta	2	2	2	3
British Columbia	7	7	7	7
Manitoba	8	8	8	8
New Brunswick	11	11	11	11
Newfoundland and Labrador	12	12	12	13
Nova Scotia	10	10	10	10
Northwest and Territories	1	1	1	1
Nunavut	4	4	4	4
Qu ébec	9	9	9	9
Ontario	5	5	6	6
Prince Edward Island	13	13	13	12
Saskatchewan	6	6	5	5
Yukon	3	3	3	2

This rank was different from what were shown above in the paper. It was quite stable and the majority of provinces remained unchanged among different shares. The rest 99% experienced the same ranking with the overall average. The rest 95% shared the same ranking with the rest 90%. Saskatchewan and Ontario switched their rankings though they stayed in the middle. One standout of this table was the Northwest Territories. It remained the first place for the four shares in this case while at the bottom of other rankings. The Maritime Provinces occupied the bottom when ranking the average market income for income shares, 100%, 99%, 95% and 90%. For the richer four provinces, Alberta, Ontario, British Columbia and Québec, apart from Alberta placed the second, the other three provinces all ranked at the middle in this table.

Table 5.5 C: Average Net Income for Income Shares, 100%, 99%, 95% and 90%

Region	100%	99%	95%	90%
Alberta	40.1798	36.1360	31.5437	28.3108
British Columbia	31.5675	28.9065	25.8670	23.3892
Manitoba	28.3809	26.4497	24.0336	22.0071
New Brunswick	27.2538	25.7655	23.5683	21.6850
Newfoundland and Labrador	28.0737	26.3980	23.9912	21.9549
Nova Scotia	27.8892	26.1154	23.7371	21.7613
Northwest and Territories	40.9156	38.8870	35.8870	32.8510
Nunavut	33.5958	32.2819	29.0270	25.4897
Québec	31.1927	28.7612	25.8496	23.5807
Ontario	31.6914	29.4463	26.4059	23.8279
Prince Edward Island	26.5268	25.1665	23.1013	21.4039
Saskatchewan	32.1260	29.8975	27.0962	24.7266
Yukon	36.3310	34.4783	31.8627	29.2637

The amount of average net income for the four shares in each province or territory was smaller than that of the average market income. The difference between the province with highest average net income and that with the lowest is smaller too. It experienced the same trend with average market income: the amount decreased when the income shares shrunk.

Table 5.5 D: Ranking of Average Net Income for Income Shares, 100%, 99%, 95% and 90%

Region	100%	99%	95%	90%
Alberta	2	2	3	3
British Columbia	7	7	7	8
Manitoba	9	9	9	9
New Brunswick	12	12	12	12
Newfoundland and Labrador	10	10	10	10
Nova Scotia	11	11	11	11
Northwest and Territories	1	1	1	1
Nunavut	4	4	4	4
Québec	8	8	8	7
Ontario	6	6	6	6
Prince Edward Island	13	13	13	13
Saskatchewan	5	5	5	5
Yukon	3	3	2	2

This ranking was almost the same as that of the average market income with the Northwest Territories the first and the Maritime Provinces at the bottom. Ontario, Québec and British Columbia remained in the middle of the ranking. The small change was between Alberta and Yukon when ranked for 100%, 99% and 95%, 90%.

The ranking of average market income and that of average net income almost shared the same

status which was different with other rankings discussed above in this paper. It will be interesting for further study.

6. Conclusion

This paper primarily focused on the top percentiles (1%, 5% and 10%) of income distribution among provinces or territories in Canada in 2009. The data from the Canada Revenue Agency were used to estimate the market income, net income, tax payable and other relative values. These values reveal the states of top income shares in different provinces or territories, and can be applied to make comparisons among regions.

The top income scales of each province or territory occupied a large amount of the market income. Around ten percent of market income was held by only 1% of filers, twenty-five percent by 5%, and the top 10% of the wealthy had thirty five percent of the total.

Though the ranking of shares of market income was stable among the three percentiles, there were some changes in the top four places. Alberta and Ontario, and Québec and British Columbia exchanged their positions, respectively, but these four provinces still occupied the top four.

The share of net income for the top income percentiles in each province or territory

fell a little when compared with that of market income, while the rank of these shares was more stable than that of market income. The top class and the bottom remained almost unchanged, apart from Nunavut, which moved from the last place to the middle class as income scale decreasing.

The share of tax payable for the wealthy was larger than those of market income and net income. The top 10% of the income distribution paid almost half of the taxes in most provinces or territories. They were obviously the main contributors to personal income tax revenue. When it came to the ranking of the share of tax payable, Ontario and Alberta held the opposite positions to the other two ranks for share of market income and net income. Ontario placed the first for share of tax payable. The richest people in Ontario paid more tax than those of other provinces or territories.

Table 5.4 A demonstrated the conclusion in the presented previous paragraph that the wealthy were the main source of tax revenue in each province or territory. Ratios of the shares of taxes paid to the shares of market income in that were all above 1, and even reached 2.06 in Ontario for top 1%. The ranking of this part was more unstable than others, in particular for the richer provinces: Ontario, Alberta and British Columbia. However, the provinces or territories in the bottom slots remained unchanged compared to other rankings.

When it comes to the average market income and net income for 100%, the rest 99%,

95% and 90%, the rankings were almost the same to each other while were different from others above. These two rankings were fairly stable among different percentiles. Nunavut remained the top place; Ontario, Qu ébec and British Columbia were in the middle while the Maritime Provinces at the bottom of the ranking.

After comparisons among the tables above, it can be concluded that Ontario, Alberta, British Columbia, and Qu ébec were the richest provinces in Canada. On the contrary, wealthy individuals in the Northwest Territories, the Yukon, and Prince Edward Island gained and contributed less than other provinces or territories. For the rankings, the average of market income and net income were almost unchanged and other three rankings were relatively stable for the top 1% income scale and relatively fluctuating for the top 10% case.

In addition, from the study in this paper, it could be said that there were large differences among provinces or territories for the top percentiles of income distribution. These disparities may cause inequality among regions. It is worth further study in the future, though this was not in the scope of discussion of this paper.

What is more, this paper mainly discussed the provincial or territorial top income percentiles (1%, 5% and 10%) in 2009, through analyzing market income, net income and tax payable. Relative research, like evolution in the long run or relationship with policy or from other aspects, can be studied in the future. Due to a lack of more

detailed data about the very rich brackets, the top 0.01% was not discussed in this paper. It would be interesting to analyze that income scale, which could, in turn, alter the states of those of 1%, 5% and 10%. In this paper, some results presented in the tables were not explained. Further and deeper research would be useful for answering these questions or explaining these rankings. This is not in scope of this paper, however, in-depth study is expected.

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8. Appendix:

Table 3.3 A

Market Income

Item Name	Item Code
Employment income	1
Commissions (from employment)	2
Other employment income	3
Other pensions or superannuation	4
Elected split-pension amount	5
Taxable amount of dividends	6
Interest and other investment income	7
Net partnership income	8
RDSP income	9
Net rental income	10
Taxable capital gains	11
Support payments received	12
Registered Retirement Savings Plan income	13
Other income	14
Net business income	15
Net professional income	16
Net commission income	17
Net farming income	18
Net fishing income	19
Total Market Income	20

Government Transfer (G) & Total Income

Item Name	Item Code
Old Age Security pension	21
CPP or QPP benefits	22
Universal Child Care Benefit	23
Employment Insurance benefits	24
Workers' compensation benefits	25
Social assistance payments	26
Net federal supplements	27
Government Transfer	28
Total Income	29

Tax (T) and Net Income

Item Name	Item Code
Universal Child Care Benefit repayment	30
Social benefits repayment	31
CPP or QPP contributions employment	32
CPP or QPP contributions self-employment	33
Employment Insurance premiums	34
Provincial Parental Insurance Plan (PPIP) premiums paid	35
CPP contributions on self-employment	36
Total tax payable	37
Tax	38
Net Income	39

Table 3.3 B

Alberta

Item Code	Grand total\$	1-4999\$	5000-9999\$	10000-14999\$	15000-19999\$	20000-24999\$
1	99712125	207246	656079	1111911	1519381	2038156
2	1766384	596	2462	5849	8726	14250
3	2114503	10468	28727	36264	35895	40150
4	4881266	2971	9765	28738	77317	212205
5	727754	1959	7569	24232	48914	72612
6	9640999	5645	10847	22598	36232	59633
7	2299683	18783	26804	45961	77356	108206
8	11106	-442	-302	-452	-412	-522
9	21	0	0	0	0	0
10	397372	-297	6419	9906	13376	16901
11	1974247	3077	5777	8959	11181	13788
12	98780	536	1707	3425	4377	6076
13	1411265	7910	16612	30070	40314	53943
14	4383640	1838324	48332	64395	63881	66315
15	2622268	15434	80869	165164	179245	180229
16	1240305	846	3868	8105	9857	11059
17	335324	664	3834	7715	10201	11530
18	402800	-14874	4323	29922	22004	28846
19	519	0	0	32	104	15
20	134020361	2098846	913692	1602794	2157949	2933392
21	2078544	4562	49299	154147	382913	360574
22	3110603	17946	77436	216045	375063	482201
23	314614	88956	32054	30241	26350	22284
24	1733986	7001	39718	99594	168089	217224
25	264834	817	2810	6445	11303	16054
26	1090286	17660	80460	378833	283972	175728
27	589947	3788	20103	99328	300430	112039
28	9182814	140730	301880	984633	1548120	1386104
29	143203175	2239576	1215572	2587427	3706069	4319496
30	842	267	110	123	80	44
31	129737	0	0	0	0	0
32	2647645	6346	18961	38839	58649	83129
33	118538	169	2393	6875	8398	9129
34	905074	6510	10599	17574	24044	32381
35	0	0	0	0	0	0
36	237076	339	4786	13750	16796	18258
37	24685950	611	6174	25400	74579	168830
38	28724862	14242	43023	102561	182546	311771
39	114478313	2225334	1172549	2484866	3523523	4007725

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	2540825	3154318	3783622	4217690	4340574	4362433	4282967
2	18236	23174	29563	34613	38858	43552	46046
3	41855	42969	44564	44534	40554	39333	33932
4	264048	323081	357990	388228	351764	326928	295174
5	80276	92060	74896	95486	37060	29236	23644
6	97859	126434	178134	225175	212386	250814	224624
7	100917	98787	95631	101089	82147	75138	69079
8	-168	-180	-13	489	0	-344	480
9	0	0	0	0	0	0	0
10	17446	18625	17598	19521	19575	16076	13506
11	15410	18109	20028	24411	23446	25129	25949
12	6516	6208	6715	5636	6327	5512	4874
13	59099	63734	70198	73504	65942	62844	62512
14	64041	65924	70797	75530	66148	64829	56141
15	176705	169550	153646	146525	124477	114699	101416
16	12895	13047	13082	14009	12370	13593	12834
17	13265	11863	12398	13930	11528	12959	10866
18	19234	26785	20688	33761	20240	17494	17068
19	92	110	52	44	61	-14	38
20	3528551	4254598	4949589	5514175	5453457	5460211	5281150
21	212213	166452	132142	119345	84759	68962	56235
22	308949	260053	219830	199943	151210	126289	104461
23	19036	16696	14025	12299	9413	7801	5935
24	233740	212353	171755	136384	103551	80407	60789
25	21461	22693	24619	25317	25028	18802	16555
26	78661	28962	15773	10074	5937	3587	2320
27	34790	8409	3848	1789	1038	498	520
28	908850	715618	581992	505151	380936	306346	246815
29	4437401	4970216	5531581	6019326	5834393	5766557	5527965
30	23	44	29	23	13	8	5
31	0	0	0	0	0	265	2811
32	106977	135779	165435	186353	190065	178374	161561
33	9381	9209	8625	8785	7264	6127	4851
34	40743	50235	60090	66673	63955	59272	53835
35	0	0	0	0	0	0	0
36	18761	18417	17250	17570	14528	12253	9702
37	287284	421180	552147	677462	737050	794834	823585
38	463169	634864	803576	956866	1012875	1051133	1056350
39	3974232	4335352	4728005	5062460	4821518	4715424	4471615

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	8155398	7565822	7252220	5781146	15733059	10051697	12934123
2	100630	98001	95850	94018	334931	305270	471368
3	68470	56549	47954	44286	186944	222537	1047649
4	500850	342735	249884	184780	446752	248197	267994
5	55293	24658	19225	8984	22135	6237	2879
6	481022	430360	399046	343404	1258613	1207229	4066973
7	131734	97602	82607	67336	221026	196478	597642
8	872	629	285	-485	1414	2851	12627
9	0	0	0	0	0	0	0
10	25983	22357	18888	15834	50673	38473	70340
11	57926	50413	55260	51182	201727	262869	1094870
12	8404	6405	4753	4230	10112	3346	3559
13	108892	93992	79725	67201	198479	130074	123325
14	109100	95633	86086	78821	295325	327214	826813
15	178658	134909	116064	90057	254731	161896	168362
16	27797	29031	27285	28863	126120	235013	642345
17	21568	21405	20144	15990	61278	44203	33375
18	32574	30902	23052	19271	65349	53084	44212
19	93	43	20	0	36	-1	-3
20	10065264	9101446	8578348	6894918	19468704	13496667	22408453
21	90133	50103	32123	21505	46789	24193	18877
22	163254	97945	65740	45421	101140	51772	40915
23	8895	6075	4336	2390	4067	1268	379
24	81898	47442	27183	16713	23727	4412	816
25	22213	12883	7904	7065	13678	5871	2872
26	3306	1474	991	715	972	275	174
27	719	250	190	126	313	190	200
28	370418	216172	138467	93935	190686	87981	64233
29	10435682	9317618	8716815	6988853	19659390	13584648	22472686
30	15	12	15	5	9	0	0
31	8757	10960	12198	11881	40478	23800	18586
32	275380	222964	189514	136751	302737	130427	58638
33	7800	5643	4229	3137	7800	4864	3834
34	90754	73080	62201	44493	95810	38852	13707
35	0	0	0	0	0	0	0
36	15600	11286	8458	6274	15599	9728	7669
37	1685027	1634658	1612422	1357847	4195296	3326660	6304565
38	2083333	1958603	1889037	1560388	4657729	3534331	6406999
39	8352349	7359015	6827778	5428465	15001661	10050317	16065687

British Columbia

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	82954196	268866	841147	1466925	1994270	2485680
2	1656047	925	2977	6480	10885	17752
3	1719113	21750	65628	84080	79868	98453
4	8796475	5547	18047	57202	185239	412177
5	1349633	3322	17127	52754	130848	168195
6	7854361	9007	17013	29839	48799	67420
7	3209215	54999	87565	126579	174413	197978
8	39270	-559	-193	-649	153	23
9	209	0	0	1	0	0
10	723064	3514	23208	34539	36975	35497
11	2099368	4941	11422	16701	21287	24073
12	140050	921	3306	7000	8758	10182
13	1757452	13765	33413	56419	77383	96000
14	4337360	1688728.9	89450	98828	98979	100122
15	4167082	23951	146668	329455	326332	324285
16	1645444	2074	10722	22563	25620	25958
17	637774	2223	10289	19768	23175	22991
18	-66739	-5704	-4796	-4790	-3800	-4238
19	65519	-170	609	2121	4318	5674
20	123084893	2098100.9	1373602	2405815	3243502	4088222
21	3366667	5963	65707	356098	643760	473063
22	5124159	29571	141769	377864	730394	654359
23	297710	74542	32117	35080	28882	22316
24	2239970	14020	74699	192285	286353	322574
25	689772	2124	6752	15730	28998	44571
26	1012420	25982	188850	592324	135336	34996
27	1073889	6926	46986	544914	351346	78439
28	13804587	159128	556880	2114295	2205069	1630318
29	136889480	2257228.9	1930482	4520110	5448571	5718540
30	837	244	117	156	91	47
31	150377	0	0	0	0	0
32	2578120	14347	25401	51972	77291	101322
33	185869	304	4524	13041	14838	15520
34	895173	7798	13785	23520	32254	40043
35	0	0	0	0	0	0
36	371737	608	9049	26083	29676	31041
37	19185693	891	10478	42055	110550	233401
38	23367806	24192	63354	156827	264700	421374
39	113521674	2233036.9	1867128	4363283	5183871	5297166

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	3008939	3643739	4299563	4737094	4751856	4664599	4417171
2	22134	28565	34372	40537	45212	47546	50109
3	106709	99860	91779	86173	81267	63093	52614
4	523709	673991	756736	808082	703191	639283	555306
5	108676	153577	162730	171993	63307	49055	42745
6	87119	107278	150085	204945	198787	232057	198042
7	177326	180298	179078	180811	146654	131702	114252
8	415	-24	644	753	767	808	827
9	0	0	0	0	0	0	0
10	31589	30226	29313	28852	26105	24907	22141
11	27408	29314	34360	37164	35865	36324	37112
12	8490	8799	8391	8226	7761	7152	5752
13	98580	109393	116578	116679	100535	89920	81521
14	95505	97999	104897	104929	91431	85475	77119
15	306591	282662	266128	245738	210908	186302	163017
16	29004	28543	27788	30611	28917	29398	28930
17	22598	24470	23844	25395	24981	22932	23778
18	-1707	-1619	-1635	-829	-1527	277	-356
19	4413	5024	4017	4425	3589	2948	4094
20	4657498	5502095	6288668	6831578	6519606	6313778	5874174
21	315970	292193	243690	211810	143466	114422	88796
22	501380	471833	410768	363957	263420	212621	167459
23	18827	16132	13665	10915	9009	7041	5093
24	306787	262278	207363	153311	113315	81604	59668
25	54371	60431	63506	66666	62107	52700	46245
26	13243	6656	3867	2459	1916	1296	863
27	22042	9872	4840	2274	1299	709	619
28	1232620	1119395	947699	811392	594532	470393	368743
29	5890118	6621490	7236367	7642970	7114138	6784171	6242917
30	32	22	30	23	9	15	5
31	0	0	0	0	0	236	2692
32	126633	156727	187940	209332	208407	191144	167248
33	15396	14686	14034	13477	11485	9427	7721
34	48694	58488	68669	75404	70848	64063	56164
35	0	0	0	0	0	0	0
36	30791	29371	28068	26953	22969	18854	15442
37	378768	534417	669268	784074	806866	838457	834226
38	600314	793711	968009	1109263	1120584	1122196	1083498
39	5289804	5827779	6268358	6533707	5993554	5661975	5159419

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	8183140	7410522	6143392	4405577	10185826	4670244	5352910
2	105433	96979	91581	79330	305149	272611	396981
3	89291	66966	56608	44120	149057	134777	245171
4	906886	606165	407301	283309	678843	328694	243406
5	86215	51821	35106	13660	29397	6342	1923
6	435758	396689	351894	284281	1097971	988853	2944635
7	205991	157653	124891	95040	271339	201626	391669
8	2574	1533	1733	2056	5841	9566	22926
9	0	0	0	0	0	0	0
10	41566	34653	31172	27884	81702	71918	133952
11	75185	71110	69306	62925	242803	287442	968365
12	10512	8781	5452	4990	14503	8123	2649
13	146163	110423	84748	63455	168164	91320	98010
14	143136	129541	115577	96694	337564	289960	453599
15	274588	211632	165862	125336	345655	195421	228661
16	58080	57852	50689	53428	234325	318649	589489
17	41953	42189	36868	34670	110394	88002	43812
18	-795	-104	98	1076	3029	4601	9284
19	5458	3890	3132	1771	5166	1866	4991
20	10811134	9458295	7775410	5679602	14266728	7970015	12132433
21	136749	78583	49082	30278	65546	30173	18824
22	253788	151694	95029	60241	131794	60645	40077
23	7680	4728	3141	1628	3277	983	266
24	72890	41488	20322	10593	14826	2502	706
25	66348	39850	24752	15163	28025	8393	2422
26	1385	1140	694	237	606	378	27
27	737	474	284	193	452	257	155
28	539577	317957	193304	118333	244526	103331	62477
29	11350711	9776252	7968714	5797935	14511254	8073346	12194910
30	18	7	8	0	5	0	0
31	8279	12681	15098	13729	50653	28662	18348
32	276935	218804	161972	105284	202735	65314	28466
33	11615	8186	5860	4427	11129	6254	3886
34	91757	72112	52888	33921	61360	17106	6000
35	0	0	0	0	0	0	0
36	23230	16372	11719	8855	22258	12507	7773
37	1644025	1538117	1339973	1039297	2923724	1944696	3511583
38	2055859	1866279	1587518	1205513	3271864	2074539	3576056
39	9294852	7909973	6381196	4592422	11239390	5998807	8618854

Manitoba

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	21499043	75466	248310	407707	561229	768732
2	319001	116	573	1594	3067	4433
3	255223	3353	9917	10740	12459	14499
4	2234516	1197	4300	15958	57427	120294
5	342545	769	4570	11839	30230	38482
6	939086	1162	2169	4313	8696	12041
7	520248	5004	8409	17274	35401	38123
8	1180	0	-28	-172	-47	2
9	1	0	0	0	0	0
10	117252	435	1637	3568	5383	5792
11	415238	859	2213	3490	4117	4783
12	26885	213	657	1227	1753	2493
13	334301	2025	5367	9616	14547	19277
14	904760	268470.6	17577	23053	24842	27059
15	809937	3995	24393	48569	55409	58426
16	421978	274	1519	2949	3394	3667
17	110609	207	1425	1895	2913	3555
18	226132	-4847	27780	11018	10872	9131
19	3606	-67	346	381	754	653
20	29481541	358631.6	361134	575019	832446	1131442
21	948863	2132	23136	111212	218378	132458
22	1363575	8007	47299	95221	229055	184901
23	103120	31897	11131	11804	9964	7644
24	468113	3214	15896	39438	59205	69582
25	120418	471	1556	4000	7793	12349
26	258103	13470	82803	88543	43276	18253
27	262107	2093	12160	101433	115557	20390
28	3524299	61284	193981	451651	683228	445577
29	33005840	419915.6	555115	1026670	1515674	1577019
30	280	91	37	48	31	13
31	27264	0	0	0	0	0
32	707902	5868	6989	14055	21550	31122
33	40385	42	845	2252	2823	3083
34	258192	4421	4267	6850	9397	12832
35	0	0	0	0	0	0
36	80769	84	1689	4503	5647	6165
37	5379283	204	2228	15590	49693	102149
38	6494075	10710	16055	43298	89141	155364
39	26511765	409205.6	539060	983372	1426533	1421655

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	1013711	1259502	1424393	1441175	1365862	1305018	1204642
2	6475	8314	10261	10356	10335	11441	13307
3	16251	17732	15971	13905	11832	10034	8359
4	162552	208099	214926	232801	189938	165417	140966
5	50218	53915	34282	43802	14229	10220	9654
6	15905	21998	25510	28314	28430	30079	29383
7	36431	37046	33849	34108	25871	21647	19772
8	-86	-25	-6	20	8	78	-2
9	0	0	0	0	0	0	0
10	6089	7229	6764	8080	6046	5040	4398
11	5684	6086	7327	8292	7972	8348	8413
12	2074	2077	2075	1805	1571	1286	1258
13	22581	26137	25209	26392	20706	18730	16387
14	29655	31190	32188	33213	26096	23964	21258
15	60703	59338	55942	53088	40271	38119	29590
16	4428	5040	5001	4993	5551	5708	4553
17	3582	4034	3496	3438	3541	3468	3951
18	10749	18269	13350	19091	10273	8598	8185
19	436	459	173	144	149	89	71
20	1447438	1766440	1910711	1963017	1768681	1667284	1524145
21	96632	82752	60340	54676	35292	27038	21555
22	147002	133006	104022	94688	64804	50450	39938
23	6238	5260	4392	3419	2508	1885	1442
24	68954	57885	43117	32709	22139	15955	10891
25	13798	14285	12961	10654	8467	7206	5270
26	7116	2184	908	577	255	237	133
27	4809	2232	1011	533	277	167	144
28	344549	297604	226751	197256	133742	102938	79373
29	1791987	2064044	2137462	2160273	1902423	1770222	1603518
30	13	18	6	5	5	4	0
31	0	0	0	0	0	36	362
32	42377	53929	62005	63319	59394	52923	45150
33	3320	3463	3313	3329	2520	2063	1490
34	16882	20860	23515	23523	20646	18141	15401
35	0	0	0	0	0	0	0
36	6639	6926	6626	6658	5039	4126	2980
37	163550	228057	269454	298975	285638	286031	275287
38	232781	313253	364919	395809	373242	363324	340670
39	1559206	1750791	1772543	1764464	1529181	1406898	1262848

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 &over \$
1	2203962	2018670	1410243	979526	2012380	793483	999287
2	22762	23201	23081	17832	61967	45142	44673
3	12184	9468	6689	5130	16965	16060	43521
4	212536	125989	83653	54743	127905	62427	52789
5	20214	6780	5011	2341	4119	1051	572
6	61411	54224	44841	36698	137836	116944	278408
7	34438	23869	18906	13389	36728	24217	54828
8	148	48	124	-24	691	565	277
9	0	0	0	0	0	0	0
10	7615	5510	4308	3790	11160	8046	17623
11	18912	15409	16329	13838	49303	57498	174763
12	2017	1197	1171	679	1904	461	951
13	27650	18918	15266	9954	25960	13638	15113
14	36754	30181	24877	20774	70661	64084	91266
15	55970	38760	33165	24209	66958	40655	48394
16	12058	13617	12733	12847	65690	106921	151637
17	6502	6553	6562	6236	18834	18615	12201
18	14593	11245	12120	8633	20496	16785	22253
19	192	177	33	-46	-28	0	0
20	2749918	2403816	1719112	1210549	2729529	1386592	2008556
21	30795	15227	9504	5623	12014	5568	3563
22	56978	30537	19358	11966	25899	11605	7409
23	2096	1300	628	295	489	153	32
24	13354	7198	3503	1739	2304	460	130
25	7347	4412	2361	1855	3272	970	1203
26	78	109	64	0	34	0	0
27	240	113	59	66	104	61	28
28	110888	58896	35477	21544	44116	18817	12365
29	2860806	2462712	1754589	1232093	2773645	1405409	2020921
30	0	0	0	0	0	0	0
31	1165	2166	2897	2626	9285	5304	3423
32	73703	59006	37042	23206	39935	10954	5161
33	2536	1742	1331	972	2542	1736	981
34	24986	19878	12385	7659	12473	2920	1060
35	0	0	0	0	0	0	0
36	5072	3484	2662	1944	5085	3471	1962
37	529288	490815	373202	276652	675315	391086	665972
38	636750	577091	429519	313059	744635	415471	678559
39	2224056	1885621	1325070	919034	2029010	989938	1342362

New Brunswick

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	12830813	52422	155442	255231	425117	606199
2	146965	112	288	736	1335	1997
3	158460	2050	5971	6461	7614	7979
4	1569513	609	3457	12305	44950	97379
5	264690	492	4752	17078	31254	38365
6	494748	545	1098	2347	4655	6708
7	176972	1978	3224	5756	10636	11713
8	1965	2	8	-6	-11	-26
9	0	0	0	0	0	0
10	11252	-46	417	792	699	370
11	126897	155	432	777	1352	1737
12	16928	139	523	1249	1407	1750
13	202970	1148	3015	5597	8547	12060
14	456744	68626.94	11308	13781	15022	16893
15	320413	2761	15846	28637	28419	25949
16	184478	137	972	1690	1850	2243
17	42535	104	574	1050	1443	1633
18	997	-646	-376	-96	-365	54
19	20730	-241	-315	-122	392	1575
20	17028070	130347.9	206636	353263	584316	834578
21	664902	1042	23113	114686	183865	87489
22	964483	6783	55205	92678	194737	124709
23	51094	9140	4295	7504	5451	4493
24	845141	3073	19110	64153	116696	156265
25	92911	297	1607	4597	10554	16080
26	183221	8639	97566	61989	9811	2757
27	248389	2068	14900	91675	114830	17042
28	3050141	31042	215796	437282	635944	408835
29	20078211	161389.9	422432	790545	1220260	1243413
30	109	32	5	29	13	4
31	17517	0	0	0	0	0
32	436116	2197	4355	9075	16531	24757
33	15408	38	471	1113	1241	1243
34	161117	1410	2655	4334	7254	10284
35	0	0	0	0	0	0
36	30815	76	943	2226	2482	2487
37	2962828	159	1316	7806	32585	76129
38	3623910	3912	9745	24583	60106	114904
39	16454301	157477.9	412687	765962	1160154	1128509

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	743256	897421	942720	839895	772439	730011	673007
2	2855	3280	4768	7092	6708	6619	6953
3	9154	9153	8855	8885	7406	6835	6646
4	114398	138590	156965	169546	151027	120961	97487
5	35633	34554	30649	26676	8562	6600	5355
6	8572	10846	13942	16088	14556	16415	14343
7	11298	11689	11367	11519	10141	8241	6933
8	12	42	13	28	36	42	59
9	0	0	0	0	0	0	0
10	414	393	768	600	642	458	153
11	1900	1928	2083	2522	3050	2439	2098
12	1785	1518	1516	1125	973	928	589
13	12879	15078	16013	15365	13437	11362	10516
14	17259	18427	19729	20099	16667	14957	13270
15	25895	22896	21000	20189	18412	13762	11910
16	2002	2289	2477	2313	2637	2212	2961
17	1778	2294	1741	1827	2894	2452	1637
18	-65	-88	479	457	58	161	213
19	2034	1973	2179	2059	1453	1460	1580
20	991059	1172283	1237264	1146285	1031098	945915	855710
21	56105	46284	36811	30099	20546	14577	10550
22	93490	82079	68596	59484	43454	31786	23207
23	4229	3563	2954	2072	1674	1275	1008
24	160888	109435	67716	43183	30105	18986	13702
25	15086	13835	8412	5431	4530	3098	2642
26	1097	542	271	164	148	50	47
27	3959	1923	912	361	196	69	44
28	334854	257661	185672	140794	100653	69841	51200
29	1325913	1429944	1422936	1287079	1131751	1015756	906910
30	7	1	0	0	0	0	0
31	0	0	0	0	0	52	586
32	31236	38450	40981	36912	33739	29595	25227
33	1300	1238	1190	1087	1040	764	602
34	12512	15051	15752	13838	11837	10210	8682
35	0	0	0	0	0	0	0
36	2600	2475	2380	2175	2080	1529	1205
37	118661	152709	171885	171717	166479	162227	155581
38	166316	209924	232188	225729	215175	204377	191883
39	1159597	1220020	1190748	1061350	916576	811379	715027

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	1300554	1202819	766466	542083	1139069	436334	349009
2	12763	11854	10100	8063	25540	16685	19214
3	10435	6812	6368	4003	14773	10112	18844
4	140700	83583	58124	39080	80321	36811	23071
5	11078	5105	3742	1069	2756	590	281
6	31163	26807	23576	21013	81075	77114	123676
7	12727	9137	6674	5298	14201	9777	14424
8	151	182	274	106	749	367	-50
9	0	0	0	0	0	0	0
10	638	439	-184	411	2338	1323	1894
11	4609	4104	4143	3558	14096	16530	59050
12	781	865	221	462	896	0	0
13	17896	12444	9544	6866	16644	6943	7340
14	24085	19500	18387	13995	56105	35429	39612
15	19243	15207	10779	8020	22564	14099	5929
16	5549	5911	6316	5132	29530	48535	60181
17	4364	2316	1385	2563	8028	3347	1335
18	340	144	371	128	1121	245	1643
19	1725	1345	664	1032	1263	493	0
20	1598801	1408574	926950	662882	1511069	714734	725453
21	14779	7777	4745	2901	5607	2515	1212
22	31510	17361	10993	6595	13084	5501	2714
23	1590	848	344	154	248	88	14
24	17581	9674	5967	3254	4309	596	109
25	2255	1423	706	634	1178	235	295
26	77	0	0	0	0	0	0
27	111	33	56	26	49	22	35
28	67903	37116	22811	13564	24475	8957	4379
29	1666704	1445690	949761	676446	1535544	723691	729832
30	2	0	0	0	0	0	0
31	2225	2335	2126	1789	4888	2379	1138
32	43563	35300	20151	12869	22612	6120	2375
33	902	588	391	301	937	614	346
34	14932	12035	6798	4280	7097	1643	482
35	0	0	0	0	0	0	0
36	1804	1175	781	602	1873	1228	691
37	310981	293257	203642	152002	366289	193697	225702
38	374409	344690	233889	171843	403696	205681	230734
39	1292295	1101000	715872	504603	1131848	518010	499098

Newfoundland and Labrador

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	8962036	33571	91379	168531	290238	361366
2	66637	38	154	252	601	878
3	110954	971	2227	2470	2885	4368
4	941998	379	1494	5741	26373	59656
5	173208	416	4319	16284	24279	25622
6	237985	271	509	888	1605	2260
7	96025	1065	1648	2924	5103	5461
8	233	0	0	6	0	-9
9	0	0	0	0	0	0
10	14522	244	409	271	672	689
11	68123	75	156	346	483	716
12	9788	83	290	773	751	860
13	126902	720	1919	3257	4844	6984
14	245346	5165.0364	7121	8376	8910	9970
15	135038	580	4581	8483	8718	8095
16	183739	45	424	631	706	661
17	39046	4	299	545	755	1148
18	-213	-140	-45	-21	60	-45
19	115566	-645	-548	1032	5876	11720
20	11526933	42842.036	116336	220789	382859	500400
21	437514	580	20678	104889	136522	49134
22	624344	5334	32909	69599	144229	79498
23	34094	5842	2888	5278	4290	3029
24	985763	3627	23189	77459	131239	163668
25	106331	201	1840	6412	11766	16292
26	196113	7672	63488	99289	17705	4472
27	215752	1931	17379	88465	92251	10689
28	2599911	25187	162371	451391	538002	326782
29	14126844	68029.036	278707	672180	920861	827182
30	99	22	11	32	9	5
31	18189	0	0	0	0	0
32	287244	1570	2742	5987	11274	14609
33	10892	19	160	383	537	753
34	108239	784	1584	2980	5178	6444
35	0	0	0	0	0	0
36	21785	38	319	767	1074	1505
37	2139071	90	681	5496	25249	52413
38	2585519	2523	5497	15645	43321	75729
39	11541325	65506.036	273210	656535	877540	751453

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	404899	447274	545665	516604	505302	485469	430996
2	1232	1704	1960	2471	3233	3407	3591
3	4810	5811	4972	4586	3262	3810	2838
4	77225	95956	100345	102314	83746	68922	52639
5	23650	22078	12963	13448	6015	4482	3462
6	3427	3969	5604	5060	5838	5576	4500
7	5744	5959	5596	5430	4381	4120	3230
8	-6	20	6	5	10	1	-1
9	0	0	0	0	0	0	0
10	773	863	866	614	597	649	401
11	801	979	1109	1185	1124	1248	1407
12	762	840	707	542	487	372	225
13	7758	9155	8897	8780	8346	6790	6238
14	11402	12179	11822	11974	10234	9642	8483
15	8941	9015	7894	7808	6881	5428	4427
16	946	1070	723	922	1408	1003	1705
17	1549	1808	1517	1269	1346	1338	1002
18	-71	26	-30	-42	67	60	8
19	14106	14620	17034	12495	7970	5754	4062
20	567948	633326	727650	695465	650247	608071	529213
21	31733	24388	17539	14048	9472	6617	4534
22	61746	54242	40557	32591	23741	17806	12452
23	2494	2040	1722	1329	1065	801	659
24	167189	122842	87035	57668	39067	27794	19922
25	17420	16314	10263	7101	4872	3162	2342
26	1704	894	281	190	102	90	86
27	2705	1252	499	200	91	55	48
28	284991	221972	157896	113127	78410	56325	40043
29	852939	855298	885546	808592	728657	664396	569256
30	4	2	0	0	0	0	0
31	0	0	0	0	0	77	1091
32	16895	19027	23677	22718	22067	19805	16374
33	919	1030	1105	926	719	509	387
34	7171	7778	9513	8755	7988	7021	5762
35	0	0	0	0	0	0	0
36	1837	2059	2209	1852	1438	1019	775
37	72374	86710	103595	105736	103991	103404	96053
38	99200	116606	140099	139987	136203	131835	120442
39	753739	738692	745447	668605	592454	532561	448814

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	843857	868976	674182	461850	1064461	409851	356951
2	5854	5659	5286	4181	12304	7716	6116
3	5949	5287	4280	3785	17360	16396	14839
4	79417	47435	33241	22939	48417	21865	13822
5	7099	3170	2354	878	1815	576	249
6	10316	9533	9070	8361	29583	29907	101698
7	5949	4547	3588	2404	7389	6403	15027
8	-24	-4	-1	1	85	180	-26
9	0	0	0	0	0	0	0
10	1092	908	176	762	865	1056	3057
11	2874	2860	2874	1854	8165	10322	29302
12	727	497	376	165	896	0	0
13	11076	7639	6653	4639	13505	6386	3156
14	15185	14267	12843	11932	37094	20554	15421
15	8351	6698	7140	4349	15141	11001	5939
16	3578	4133	4341	4932	25711	53027	77872
17	3146	2955	2585	1409	7148	6037	3320
18	269	-61	-12	68	99	343	0
19	6189	4419	2693	1039	2622	2123	3782
20	1010904	988918	771669	535548	1292660	603743	650525
21	6601	3305	1828	1217	2427	1200	726
22	17316	9740	5920	3717	7736	3289	1737
23	1103	679	371	155	224	46	19
24	26451	14877	9388	5525	7600	579	174
25	2765	1797	701	675	1395	666	0
26	68	13	0	0	18	0	0
27	40	26	33	0	23	0	0
28	54344	30437	18241	11289	19423	5780	2656
29	1065248	1019355	789910	546837	1312083	609523	653181
30	0	0	0	0	0	0	0
31	3957	3259	2487	1712	3607	1270	728
32	28554	25487	17688	10970	20489	5343	1935
33	666	468	345	214	745	653	355
34	9924	8789	6075	3728	6740	1570	433
35	0	0	0	0	0	0	0
36	1332	936	691	428	1490	1305	710
37	195887	202649	167379	120567	317225	167683	211886
38	240320	241588	194665	137619	350296	177824	216047
39	824928	777767	595245	409218	961787	431699	437134

Nova Scotia

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	15701617	61140	198044	323185	481566	636147
2	222725	108	443	1066	2382	3337
3	226621	2892	7142	7827	9133	12347
4	2280336	1059	4109	13089	50878	114403
5	407264	960	8282	25983	42415	54263
6	1212270	1019	2375	4815	8687	13035
7	255288	2742	4557	8033	14672	16127
8	1759	-11	31	12	36	33
9	0	0	0	0	0	0
10	47805	296	1059	1428	2090	1873
11	209159	296	698	1453	1832	2343
12	31058	273	1071	1686	2690	3090
13	280211	1575	3992	7606	11378	14495
14	746419	239063.28	13407	16151	18227	20822
15	407977	2441	19197	33553	34736	32965
16	295606	166	1375	2511	2987	3170
17	66624	247	1141	2099	3140	3069
18	4341	-879	-558	-172	-206	63
19	76123	-223	-31	688	1955	3659
20	22473203	313164.28	266334	451013	688598	935241
21	833374	1369	26351	108594	215076	110664
22	1307097	9194	72378	109945	240765	165119
23	61899	12635	6807	7758	5970	5161
24	791915	3407	21697	65064	108215	128186
25	177438	518	2456	6257	19032	21906
26	177462	10737	112446	40809	7817	3056
27	256077	2163	15455	79508	128521	20471
28	3605262	40023	257590	417935	725396	454563
29	26078465	353187.28	523924	868948	1413994	1389804
30	133	38	25	29	8	5
31	27889	0	0	0	0	0
32	523685	2404	5754	11397	18730	25890
33	22224	38	601	1363	1657	1708
34	194590	1592	3336	5499	8240	10868
35	0	0	0	0	0	0
36	44447	77	1201	2726	3315	3416
37	4074848	195	1964	11051	42515	87811
38	4887816	4344	12881	32065	74465	129698
39	21190649	348843.28	511043	836883	1339529	1260106

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	776343	973406	1019167	967791	954955	936439	858879
2	4378	5443	6899	8176	8399	9436	8832
3	13474	13798	12775	12604	10169	7475	6551
4	153124	189344	204362	236173	210110	181310	159503
5	66418	54855	35494	40353	14432	11651	11494
6	17756	27508	36015	39015	39086	41567	38627
7	16658	16528	15144	15176	13108	10986	10514
8	-8	47	40	68	-12	56	77
9	0	0	0	0	0	0	0
10	2013	2054	2228	2235	1918	1797	1474
11	2622	3156	3534	3845	3769	3562	3764
12	2969	2859	2273	1907	1759	1669	755
13	17894	19785	19305	19333	16717	15883	15696
14	22689	22804	22941	24369	20445	18329	16577
15	31303	27856	24720	23407	18725	16661	14735
16	3588	3900	3139	3763	3316	4188	3105
17	3614	2958	3633	3109	3175	3401	2595
18	-38	147	339	327	-90	91	170
19	5080	5463	5431	6185	6359	5377	5363
20	1139877	1371911	1417439	1407836	1326340	1269878	1158711
21	77105	65702	48573	43630	29289	22491	18213
22	130186	116548	93117	84517	60605	46539	38416
23	4317	3930	3289	2493	1865	1612	1236
24	123089	93726	67358	48379	35273	26048	18013
25	24818	23045	17874	13310	9303	6788	5640
26	1218	556	291	175	79	50	102
27	4963	2326	1090	430	235	186	108
28	365696	305833	231592	192934	136649	103714	81728
29	1505573	1677744	1649031	1600770	1462989	1373592	1240439
30	7	4	7	0	0	1	0
31	0	0	0	0	0	80	894
32	32498	41644	44285	42438	41513	38075	32155
33	1781	1684	1552	1556	1296	1108	871
34	13208	16439	17164	16109	14825	13349	11314
35	0	0	0	0	0	0	0
36	3562	3367	3105	3111	2592	2215	1742
37	131589	176778	200591	219070	219479	223813	217270
38	182645	239916	266704	282284	279705	278641	264246
39	1322928	1437828	1382327	1318486	1183284	1094951	976193

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	1700886	1515103	1018495	700390	1455124	590951	531915
2	16103	15379	14086	10366	36454	31330	40098
3	11694	9103	6328	5636	19891	25757	31942
4	223129	134779	91401	62060	144322	65228	41636
5	19299	7399	5249	2538	4689	1016	325
6	74723	66063	60119	50563	197416	181027	312333
7	16882	12944	10199	7616	21327	16998	24833
8	58	121	131	119	711	495	-206
9	0	0	0	0	0	0	0
10	2519	2067	2213	1563	6784	3984	10161
11	7505	6973	6221	5320	20696	29897	101488
12	1763	830	1108	1019	2074	1257	0
13	25100	19452	13321	10073	25789	14007	8356
14	29895	26492	25393	23301	72542	54492	53683
15	28806	19056	14947	10822	33564	18759	16104
16	9214	7004	8748	8355	48053	82906	96525
17	5268	3496	4791	3112	9859	6218	1940
18	139	559	396	587	1244	1420	6482
19	9147	4810	4842	2925	8536	5237	2052
20	2182130	1851630	1287988	906365	2109075	1130979	1279667
21	24160	12631	7577	4780	9858	4378	2575
22	49318	27127	16725	10492	20906	9384	5052
23	1887	1189	560	276	484	159	30
24	23500	12004	7087	3547	5522	991	154
25	8724	4790	3428	2041	3689	2477	1296
26	28	35	29	0	16	0	0
27	194	95	35	21	46	9	18
28	107811	57871	35441	21157	40521	17398	9125
29	2289941	1909501	1323429	927522	2149596	1148377	1288792
30	0	4	0	0	0	0	0
31	3000	3111	3151	2602	8331	4267	2455
32	56931	44480	27003	16917	29608	8644	3246
33	1565	880	723	510	1597	1117	614
34	19792	15304	9226	5726	9480	2399	682
35	0	0	0	0	0	0	0
36	3129	1759	1445	1019	3194	2234	1227
37	435318	393748	286952	208790	514639	309238	394026
38	519735	459286	328500	235564	566849	327899	402250
39	1770206	1450215	994929	691958	1582747	820478	886542

Northwest and Territories

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	1359945	4130	9338	14631	16989	20710
2	6965	3	22	9	14	11
3	7859	68	142	225	197	179
4	32081	20	55	120	345	765
5	4224	0	33	142	213	146
6	31633	26	29	81	153	95
7	6392	50	60	127	119	202
8	229	0	0	0	0	0
9	0	0	0	0	0	0
10	1421	4	-1	23	80	58
11	4646	4	11	13	4	48
12	344	1	0	18	0	27
13	14057	40	100	191	202	258
14	32393	15786.575	451	718	894	623
15	24360	67	326	856	737	1058
16	11664	6	22	30	0	51
17	572	0	11	44	0	0
18	29	0	0	0	0	0
19	34	0	0	0	0	0
20	1538848	20205.575	10599	17228	19947	24231
21	11811	12	325	1364	3580	1870
22	18215	190	777	1511	2385	2258
23	4362	1063	547	372	267	225
24	29941	52	419	1261	2690	3808
25	4465	0	71	78	127	163
26	16250	1146	3098	3759	3682	2612
27	6314	28	140	1025	3483	1169
28	91358	2491	5377	9370	16214	12105
29	1630206	22696.575	15976	26598	36161	36336
30	29	8	6	0	2	0
31	1116	0	0	0	0	0
32	35667	204	299	536	678	851
33	836	2	11	31	33	45
34	12485	94	161	248	286	344
35	0	0	0	0	0	0
36	1672	3	22	63	66	90
37	270234	4	28	157	602	1342
38	322039	315	527	1035	1667	2672
39	1308167	22381.575	15449	25563	34494	33664

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	23545	27778	33254	35864	39346	42422	47253
2	18	95	74	26	58	124	136
3	238	302	493	438	439	589	386
4	952	1344	1543	1632	1573	1548	1282
5	253	276	258	324	242	295	157
6	97	63	276	257	294	654	227
7	114	239	167	187	220	198	185
8	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0
10	63	34	22	82	86	19	31
11	20	34	21	21	13	35	22
12	0	16	0	0	0	21	12
13	406	350	484	530	569	650	550
14	536	508	542	412	418	607	454
15	704	938	1322	1253	1073	899	795
16	45	98	0	102	132	0	110
17	0	0	0	0	84	0	0
18	0	0	0	0	0	0	0
19	12	0	0	0	0	0	0
20	27003	32075	38456	41128	44547	48061	51600
21	774	687	456	433	380	236	159
22	1320	1297	1032	862	872	600	496
23	212	149	157	172	132	128	139
24	3691	3307	2925	2207	1913	1455	1273
25	281	277	176	381	227	252	111
26	810	529	146	135	155	56	38
27	250	128	36	0	7	0	0
28	7338	6374	4928	4190	3686	2727	2216
29	34341	38449	43384	45318	48233	50788	53816
30	0	0	0	0	0	0	0
31	0	0	0	0	0	5	62
32	998	1199	1458	1595	1722	1739	1798
33	36	46	63	63	56	38	36
34	394	464	547	585	597	591	610
35	0	0	0	0	0	0	0
36	71	92	126	126	112	76	71
37	2055	2836	3956	4490	5403	6178	7211
38	3554	4637	6150	6859	7890	8627	9788
39	30787	33812	37234	38459	40343	42161	44028

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	104258	119147	143384	146327	361966	105858	63654
2	284	326	304	368	2170	1498	0
3	1083	776	385	315	807	663	128
4	3030	2734	2214	1250	5968	4488	1213
5	416	234	374	246	583	26	0
6	1244	950	972	1046	4777	4854	15524
7	350	348	482	259	1325	1016	735
8	19	7	1	6	56	99	19
9	0	0	0	0	0	0	0
10	90	146	27	143	438	84	105
11	102	128	81	83	911	911	2184
12	28	54	39	79	0	0	0
13	701	1167	1102	1335	4027	1246	148
14	912	802	803	654	2766	2820	1482
15	1625	1686	1875	1241	4399	3484	432
16	634	287	492	513	2541	2212	4246
17	10	79	0	0	11	0	0
18	0	27	0	3	13	-6	0
19	0	0	0	0	0	0	0
20	114786	128898	152535	153868	392758	129253	89870
21	363	336	223	96	280	186	37
22	1075	888	531	406	1080	496	135
23	205	172	178	110	125	7	0
24	1983	1002	760	480	632	83	0
25	459	363	263	286	632	286	0
26	32	19	0	0	0	0	0
27	0	0	0	0	0	0	0
28	4117	2780	1955	1378	2749	1058	172
29	118903	131678	154490	155246	395507	130311	90042
30	0	0	0	0	0	0	0
31	214	127	116	65	297	191	37
32	3516	3467	3674	3371	6826	1365	364
33	65	49	48	29	98	64	22
34	1198	1162	1254	1138	2287	439	84
35	0	0	0	0	0	0	0
36	129	98	96	59	196	127	43
37	17617	21271	26319	28139	81602	32941	28078
38	22739	26174	31507	32801	91306	35127	28628
39	96164	105504	122983	122445	304201	95184	61414

Nunavut

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	687872	3047	8173	11356	12835	14940
2	132	0	0	0	0	0
3	2817	47	81	123	113	167
4	10000	0	38	149	100	347
5	1274	11	46	38	82	88
6	5076	7	0	5	14	11
7	1359	7	12	5	6	13
8	179	0	0	0	0	0
9	0	0	0	0	0	0
10	443	0	0	0	0	21
11	1728	0	0	0	0	0
12	60	0	0	0	0	0
13	4657	6	14	39	58	51
14	22345	11023.111	348	500	600	690
15	7285	24	76	150	189	353
16	6505	0	0	0	0	20
17	33	0	0	0	0	0
18	-34	0	0	0	0	0
19	1243	0	0	0	0	0
20	752974	14172.111	8788	12365	13997	16701
21	5502	5	381	755	1733	910
22	7567	137	463	682	1116	1120
23	5189	1644	904	705	424	268
24	17201	23	162	678	1835	2732
25	1721	19	56	71	92	209
26	24943	1870	5010	4855	3901	2435
27	3167	25	124	464	1666	507
28	65290	3723	7100	8210	10767	8181
29	818264	17895.111	15888	20575	24764	24882
30	27	6	5	1	2	0
31	501	0	0	0	0	0
32	18296	70	250	413	499	610
33	242	0	2	5	7	16
34	6567	38	132	188	215	248
35	0	0	0	0	0	0
36	484	0	3	10	13	32
37	117819	0	4	48	284	778
38	143936	114	396	665	1020	1684
39	674328	17781.111	15492	19910	23744	23198

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	15474	17799	18917	19972	19849	19193	21139
2	0	0	0	0	0	0	0
3	95	115	59	80	84	129	164
4	345	510	533	459	205	222	233
5	61	155	41	99	96	66	53
6	23	47	28	22	76	5	104
7	17	15	13	19	34	26	34
8	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0
10	0	22	3	0	-12	0	-9
11	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0
13	96	118	55	155	32	125	84
14	505	564	379	312	407	271	369
15	282	179	247	310	152	165	114
16	0	0	0	0	0	0	0
17	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0
19	0	0	0	0	162	176	0
20	16898	19524	20275	21428	21085	20378	22285
21	396	285	142	211	100	65	68
22	625	433	374	391	163	144	168
23	180	150	91	96	81	75	77
24	1936	1960	1634	1349	916	684	692
25	146	72	94	177	156	90	33
26	1593	1149	961	716	620	587	464
27	161	109	52	22	0	0	0
28	5037	4158	3348	2962	2036	1645	1502
29	21935	23682	23623	24390	23121	22023	23787
30	0	0	0	0	0	0	0
31	0	0	0	0	0	5	44
32	659	772	839	881	876	802	812
33	14	12	13	13	11	9	10
34	261	296	318	328	311	278	275
35	0	0	0	0	0	0	0
36	29	23	26	26	21	17	19
37	1023	1405	1667	2043	2227	2419	2952
38	1986	2508	2863	3291	3446	3530	4112
39	19949	21174	20760	21099	19675	18493	19675

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	44382	54629	61287	65125	197346	70693	11697
2	0	0	0	0	84	0	0
3	405	149	41	38	189	133	595
4	683	251	468	463	1941	2800	246
5	51	58	63	0	200	37	0
6	270	225	330	136	1084	1470	1209
7	43	46	51	64	384	338	231
8	0	0	0	0	4	-3	0
9	0	0	0	0	0	0	0
10	74	52	-27	42	122	80	78
11	0	32	69	12	289	501	797
12	0	0	0	0	0	0	0
13	305	318	285	420	1515	823	157
14	533	361	557	381	1441	1567	1457
15	513	430	531	221	1795	1152	520
16	0	0	0	91	721	2289	3027
17	0	0	0	0	0	0	0
18	0	0	0	0	0	-25	0
19	302	0	0	0	0	0	0
20	47561	56551	63655	66993	207115	81855	20014
21	93	43	74	0	116	87	0
22	302	253	195	171	516	283	0
23	116	113	85	76	94	6	0
24	882	584	412	310	358	35	0
25	81	45	70	61	115	130	0
26	396	100	138	92	56	0	0
27	0	0	0	0	0	0	0
28	1870	1138	974	710	1255	541	0
29	49431	57689	64629	67703	208370	82396	20014
30	0	0	0	0	0	0	0
31	79	77	60	20	123	89	0
32	1503	1577	1575	1493	3647	920	97
33	25	13	10	0	30	30	20
34	515	539	538	510	1246	307	25
35	0	0	0	0	0	0	0
36	50	27	20	0	60	60	39
37	7016	8899	10507	11556	40115	18882	5992
38	9188	11132	12710	13579	45221	20288	6173
39	40243	46557	51919	54124	163149	62108	13841

Qu ébec

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	137739151	461004	1575878	2683010	3985879	5259173
2	2215686	1160	5174	11718	18882	27005
3	1444048	13947	47059	77442	74349	84776
4	16465284	5630	28519	105941	408496	899749
5	2347667	7697	32385	151784	252344	314965
6	7549293	6663	12319	27939	58774	84315
7	3539533	39192	63065	119794	246971	264603
8	33619	46	-22	-117	358	673
9	43	0	0	0	0	0
10	1395946	143	11864	29085	49907	70101
11	2441748	3618	7617	14033	20220	26321
12	190546	1589	7140	13709	18088	19385
13	2081006	16264	36613	70767	98610	124626
14	5175636	1052006	151492	262396	240791	202932
15	4662866	27868	207165	461122	499575	426290
16	6197387	4084	24470	49707	53131	53811
17	734111	2260	14324	29074	31987	33092
18	237484	-2816	6587	24122	24421	23139
19	13923	-39	-2	-57	342	799
20	194464977	1640316	2231647	4131469	6083125	7915755
21	6646198	10714	269028	1034755	1792346	904410
22	9115049	54314	285411	764393	1812810	1226732
23	567987	103617	57777	58394	51133	47166
24	5532027	20543	127598	390360	621199	740267
25	1476706	3766	18351	72601	132184	186764
26	2428106	73106	1022923	1153517	119708	24312
27	2457963	18878	138894	936767	1104765	171908
28	28224036	284938	1919982	4410787	5634145	3301559
29	222689013	1925254	4151629	8542256	11717270	11217314
30	1378	306	257	229	135	71
31	188281	0	0	0	0	0
32	4698741	4322	34111	85710	149731	213619
33	273294	700	7396	20800	24961	23274
34	1349242	9138	21134	35782	53001	69721
35	561013	3336	7367	12599	18818	24924
36	0	0	0	0	0	0
37	20104585	389	1657	24260	144408	331633
38	27176534	18191	71922	179380	391054	663242
39	195512479	1907063	4079707	8362876	11326216	10554072

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	6795196	8711694	9853652	9331384	9032291	8624999	7946777
2	36542	48337	56590	68839	73497	78064	79388
3	93187	102729	98096	89928	81432	67223	57580
4	1154620	1417921	1606137	1764313	1562866	1341187	1058179
5	282579	298833	219142	288303	91191	68390	56751
6	120607	157106	190953	209938	210207	231346	213469
7	228745	226743	204775	202401	163420	144043	128264
8	552	698	57	988	731	660	613
9	0	0	0	0	0	0	0
10	62834	64937	60180	58948	52892	49401	46295
11	32375	37622	43103	46166	46638	49685	48366
12	17533	15063	13220	11283	9485	7973	7182
13	134627	148715	149828	151624	127649	113875	106043
14	183890	175089	169430	163814	135545	117772	109286
15	340933	268165	224257	194167	166191	147900	130714
16	53023	49564	53041	57597	60360	58296	60914
17	33888	32108	30768	31198	29259	28984	27237
18	20629	19649	17707	15659	13182	8649	9008
19	1508	1597	1525	1265	1297	637	568
20	9593268	11776570	12992461	12687815	11858133	11139084	10086634
21	565120	470570	349531	303194	206367	152648	116652
22	898628	797210	662495	593700	433088	336529	249263
23	45844	43051	37390	29477	23135	18194	13742
24	797095	694736	547922	429084	319982	233766	167646
25	201059	197014	186430	136612	94872	64385	49435
26	12152	7838	4520	2923	2820	1538	669
27	42587	19235	9306	4480	2667	1654	1271
28	2562485	2229654	1797594	1499470	1082931	808714	598678
29	12155753	14006224	14790055	14187285	12941064	11947798	10685312
30	69	56	48	36	28	25	17
31	0	0	0	0	0	216	3628
32	289485	383969	443905	426760	406974	361490	307623
33	20246	17193	15492	14307	12451	10290	8690
34	90249	116004	131417	123069	111244	97018	82296
35	32262	41408	46808	44205	42591	40400	37032
36	0	0	0	0	0	0	0
37	552671	790615	954548	1017079	1028281	1046263	1016654
38	984982	1349245	1592218	1625456	1601569	1555702	1455940
39	11170771	12656979	13197837	12561829	11339495	10392096	9229372

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	14195112	11752596	8067873	5919996	12662701	5494341	5367171
2	167511	154209	131482	113575	388941	327965	426589
3	89111	64951	47037	37541	112065	82589	121739
4	1486549	898254	592960	399984	882515	453022	396530
5	124408	53042	46255	16458	29196	8596	4705
6	420260	368969	316908	261566	946706	910923	2798319
7	221120	163641	122242	91418	265380	208518	431295
8	1432	1598	1365	1572	4141	7565	13837
9	0	0	0	0	0	0	0
10	85286	70451	58207	46052	153273	137957	337262
11	104317	100208	91196	84738	302546	333877	1042406
12	10763	7861	5341	4350	12168	4523	3773
13	164763	118031	85292	60689	161686	96782	111329
14	193981	163040	139237	130575	449409	401337	681415
15	219453	171844	135409	105190	319908	241389	476782
16	121912	123567	123957	124329	675222	1449059	3010552
17	52979	43812	41369	34255	114538	77102	49975
18	13197	9131	5591	4574	15566	18954	30643
19	1080	722	270	342	843	710	713
20	17673234	14265927	10011991	7437204	17496804	10255209	15305035
21	163796	84667	51944	33542	72069	36756	26064
22	336925	184977	115392	73601	155382	75941	54096
23	16495	8422	4511	2405	3574	968	326
24	201382	104799	53946	28544	38911	8926	3180
25	58294	27253	16518	8951	15700	4835	977
26	406	367	164	92	175	64	529
27	1473	943	484	357	881	407	219
28	778771	411428	242959	147492	286692	127897	85391
29	18452005	14677355	10254950	7584696	17783496	10383106	15390426
30	26	16	17	3	12	0	0
31	16481	17613	17894	16332	56234	35013	24871
32	490781	356209	218766	145200	261058	81306	37181
33	13897	10357	8159	6358	20804	19934	17859
34	130466	94095	56758	37334	64883	18369	7089
35	63861	47363	28817	19032	34267	10835	5015
36	0	0	0	0	0	0	0
37	1932096	1673320	1247805	976602	2515043	1745806	3105105
38	2647608	2198973	1578216	1200861	2952301	1911263	3197120
39	15804397	12478382	8676734	6383835	14831195	8471843	12193306

Ontario

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	260029839	814948	2615855	4078592	5331514	6789141
2	4868403	2043	6702	15030	25046	38154
3	4490736	54951	142134	140255	132788	156183
4	28426927	13211	41903	130193	495501	1045073
5	4324267	8718	46766	226564	455517	326988
6	16977243	20155	33260	61184	108325	142329
7	7953424	89879	128615	213828	367924	401555
8	73223	-472	-510	-418	-27	-216
9	70	0	0	6	0	19
10	1075672	7009	35822	52207	53826	50963
11	4329157	8369	16722	26352	33596	41426
12	526969	2714	11264	22121	31167	36352
13	4946570	36967	80911	144473	194423	238517
14	14228355	5033830.1	251723	254386	233097	233480
15	9696421	86580	569228	928894	857999	771590
16	9568746	5808	36401	62154	69786	73504
17	1584458	6389	37361	59545	64189	63360
18	228299	-15157	-2720	12858	14283	15707
19	1046	26	102	48	51	58
20	373329825	6175968.1	4051539	6428272	8469005	10424183
21	9405895	16227	175527	730999	1998769	1224162
22	14630665	79452	393211	1001892	2111886	1789385
23	972866	231920	93617	106647	80055	65806
24	6825833	36261	204614	519339	786482	922177
25	2370046	8077	29452	80743	141328	240613
26	4323459	122144	937476	1844608	753106	395288
27	2715732	17095	106741	859843	1401686	216565
28	41244496	511176	1940638	5144071	7273312	4853996
29	414574321	6687144.1	5992177	11572343	15742317	15278179
30	2258	682	288	312	214	136
31	464043	0	0	0	0	0
32	7729622	24112	74788	143160	206914	277178
33	466368	1010	16664	36945	39528	38279
34	2717138	17540	42434	65118	85854	109575
35	0	0	0	0	0	0
36	932736	2020	33327	73889	79057	76557
37	68918590	3844	38104	126490	375800	785079
38	81230755	49208	205605	445914	787367	1286804
39	333343566	6637936.1	5786572	11126429	14954950	13991375

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	8174429	10329499	12457153	13786864	13959058	13825098	13083829
2	51100	69764	87308	104980	117533	130340	138563
3	169527	193238	195929	188760	175431	169834	152289
4	1417519	1931682	2214192	2368613	2222783	1999891	1888595
5	348252	510656	524015	534109	265731	132412	126999
6	168364	214989	284771	344689	363110	365442	344061
7	383427	414901	417616	411000	341563	295370	271940
8	515	428	719	1016	411	587	804
9	0	0	0	0	0	0	0
10	38796	39396	35530	36764	30516	27912	29781
11	44803	52595	58014	64212	65187	64216	67974
12	33207	33318	33974	28851	27247	25573	21995
13	255522	294444	315249	320499	290333	266188	243037
14	239667	269812	288092	293053	274724	252135	239276
15	676414	591243	522969	474317	399999	345687	305535
16	77170	76842	81712	82794	85603	84563	87633
17	61966	62123	63679	63955	56593	55840	56249
18	14336	15710	22287	19971	15519	13574	12142
19	25	91	156	147	83	52	217
20	12155039	15100731	17603365	19124594	18691424	18054714	17070919
21	882154	836738	697559	585952	409091	309942	255724
22	1419206	1364755	1182427	1001332	759276	589928	492639
23	58496	53986	48275	41562	34840	28470	22761
24	935133	830681	665396	493480	361366	271301	194343
25	270225	260013	233726	206232	191233	134668	103277
26	130884	60573	33422	16725	10407	6011	3979
27	56898	24807	11830	5915	3380	2166	1483
28	3752996	3431553	2872635	2351198	1769593	1342486	1074206
29	15908035	18532284	20476000	21475792	20461017	19397200	18145125
30	89	83	72	55	43	60	38
31	0	0	0	0	0	485	6432
32	344631	445695	546627	612422	614474	567390	495836
33	35545	32660	30361	28388	24311	19636	16086
34	133116	168395	203275	223482	210966	191407	167539
35	0	0	0	0	0	0	0
36	71091	65319	60723	56777	48621	39273	32173
37	1230292	1719597	2167986	2551241	2672326	2763252	2764261
38	1814764	2431749	3009044	3472365	3570741	3581503	3482365
39	14093271	16100535	17466956	18003427	16890276	15815697	14662760

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	24122382	21940137	21055925	15481863	33743066	16532625	21850633
2	271159	252362	234967	218093	846642	853495	1401926
3	292425	249628	204240	159272	472793	353581	882994
4	3292797	2243622	1479407	992478	2365871	1280557	995592
5	305702	196353	109148	48157	114400	31334	10255
6	730585	672063	596948	506999	1953594	2012319	
7	499536	388951	311354	245160	721443	577007	1459281
8	1542	2500	2283	2015	7996	13044	61222
9	0	0	0	0	0	0	0
10	52873	43341	38658	36096	114450	112241	305398
11	145106	130629	125170	114332	439154	543415	2278393
12	40147	29917	22749	19769	56545	31279	18160
13	439917	330502	252933	199254	501909	284338	244343
14	457653	412877	365324	326946	1292960	1422883	1984614
15	524576	414792	333126	263576	788916	529525	707727
16	180631	184571	192297	190191	959637	1638453	5415733
17	105646	93671	87132	66749	239634	184432	168569
18	24312	17891	16504	10529	30820	31883	53175
19	45	-40	-17	57	-3	-26	3
20	31487034	27603767	25428148	18881536	44649827	26432385	37838018
21	424202	250901	153073	94609	199802	93648	60829
22	778580	468119	289638	185409	397106	187617	126216
23	33647	23854	17328	9128	12349	3511	995
24	262694	150013	75564	39620	52892	16061	2914
25	142480	87364	57680	39541	81872	39127	21015
26	3221	1759	842	570	1140	362	115
27	1845	879	438	426	843	404	284
28	1646669	982889	594563	369303	746004	340730	212368
29	33133703	28586656	26022711	19250839	45395831	26773115	38050386
30	51	25	23	9	25	3	0
31	26841	42346	45708	42175	151372	89878	58807
32	817385	647846	547916	366194	661824	226364	107057
33	25133	18279	14250	10643	31347	23147	24007
34	274129	215964	182859	121212	210359	66323	26964
35	0	0	0	0	0	0	0
36	50266	36557	28499	21286	62693	46295	48014
37	5463176	5100551	4930805	3877599	10298211	7183722	14865299
38	6656981	6061568	5750060	4439118	11415831	7635732	15130148
39	26476722	22525088	20272651	14811721	33980000	19137383	22920238

Prince Edward Island

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	2193038	11142	32770	50509	80708	115517
2	20675	5	46	115	233	333
3	25461	393	861	1104	1131	1357
4	270589	213	580	1905	7414	15147
5	44537	126	758	2491	4638	5723
6	114817	134	249	679	1034	1534
7	38496	486	953	1624	3028	2894
8	-113	-8	0	0	6	15
9	0	0	0	0	0	0
10	7555	68	141	267	348	441
11	29264	127	94	313	291	550
12	2104	21	60	68	215	198
13	42557	164	578	1068	1679	2334
14	75993	16432.537	1750	2239	2497	2419
15	68678	254	2629	4334	5339	5070
16	33739	38	201	257	237	197
17	7691	-5	102	192	271	229
18	3736	-810	-520	-325	-242	121
19	22961	-355	-440	-225	582	1605
20	3001778	28425.537	40812	66615	109409	155684
21	122435	294	3332	20884	31102	16584
22	181711	1300	9235	17284	32170	22994
23	10267	1302	774	1211	1464	1129
24	216290	930	4262	15392	31619	40618
25	15970	32	234	816	1776	2464
26	25745	1510	6718	6715	3612	5791
27	41414	289	1858	14525	18848	4273
28	613832	5657	26413	76827	120591	93853
29	3615610	34082.537	67225	143442	230000	249537
30	15	2	2	6	2	2
31	3150	0	0	0	0	0
32	76312	268	904	1749	3091	4601
33	4010	5	85	190	262	307
34	29515	229	573	901	1453	2055
35	0	0	0	0	0	0
36	8019	9	171	380	525	613
37	522091	27	294	1972	8406	17689
38	643112	540	2029	5198	13739	25267
39	2972498	33542.537	65196	138244	216261	224270

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	139029	171905	186108	168339	154440	143615	125837
2	444	476	991	931	973	581	984
3	1854	2190	1677	1754	1212	1058	1065
4	18289	24322	25124	29076	25002	20227	16885
5	6617	6483	3790	4933	1876	1130	1109
6	1949	2808	3988	4278	4125	4178	3915
7	2608	3114	2778	2632	2039	1655	1739
8	0	2	3	6	2	7	3
9	0	0	0	0	0	0	0
10	502	376	404	365	536	276	447
11	536	486	530	746	738	759	708
12	316	297	168	92	104	60	102
13	2706	3321	3485	3663	2989	2669	2486
14	2411	3155	2874	3164	2387	2226	2194
15	5194	5909	4989	4584	3447	3921	3105
16	374	469	527	559	432	414	377
17	338	326	482	264	388	464	225
18	255	416	397	639	820	458	434
19	2317	3167	3410	3020	2429	1285	952
20	185739	229222	241725	229045	203939	184983	162567
21	10500	9503	6591	6136	4025	3097	2132
22	17766	16928	12984	12302	8555	6453	5019
23	957	850	723	492	334	262	211
24	41104	30338	18879	11883	6684	4071	2930
25	3070	2179	1425	1131	915	680	246
26	685	308	194	53	54	0	37
27	736	374	207	76	36	22	23
28	74818	60480	41003	32073	20603	14585	10598
29	260557	289702	282728	261118	224542	199568	173165
30	0	0	0	0	0	0	0
31	0	0	0	0	0	11	128
32	5704	7161	7931	7215	6582	5680	4616
33	332	419	396	365	307	236	186
34	2432	2958	3164	2822	2393	2013	1633
35	0	0	0	0	0	0	0
36	664	838	792	731	614	471	372
37	25488	32946	36163	36539	34040	32677	30113
38	34620	44322	48446	47672	43936	41088	37048
39	225937	245380	234282	213446	180606	158480	136117

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	221004	168354	102643	71671	148714	54662	45317
2	2158	1623	945	1221	2809	2496	3308
3	1547	840	822	537	3222	1878	934
4	27599	15834	11144	7996	14515	6179	3047
5	2254	813	662	428	547	83	23
6	7612	7449	5099	4447	19501	19660	22117
7	2935	2171	1193	1171	2359	1499	1519
8	-81	6	9	0	-66	-2	-16
9	0	0	0	0	0	0	0
10	319	333	252	243	793	429	1079
11	1787	1154	1384	1282	3711	4178	9793
12	226	86	0	0	0	0	0
13	3811	2824	1596	1454	3007	1517	1147
14	3745	3083	2874	3008	7664	7691	3426
15	3569	3782	2869	1336	4672	3495	2318
16	740	1212	1132	720	4561	7108	14222
17	900	164	545	480	1888	413	0
18	920	861	356	331	1460	925	2225
19	1084	386	352	164	820	2135	0
20	282129	210975	133877	96489	220177	114346	110459
21	3298	1509	932	587	1087	456	241
22	7143	3778	2171	1322	2621	972	458
23	243	107	62	19	59	25	0
24	3124	1599	1025	489	599	262	0
25	370	218	169	100	125	0	0
26	0	0	0	0	0	0	0
27	34	0	18	0	16	0	0
28	14212	7211	4377	2517	4507	1715	699
29	296341	218186	138254	99006	224684	116061	111158
30	0	0	0	0	0	0	0
31	378	385	372	274	907	467	227
32	7294	4908	2685	1724	2970	865	341
33	187	155	126	59	214	112	67
34	2538	1681	899	575	887	214	80
35	0	0	0	0	0	0	0
36	375	310	251	118	428	224	134
37	55077	43823	29418	21379	53099	29254	33688
38	65849	51262	33751	24129	58505	31136	34537
39	230492	166924	104503	74877	166179	84925	76621

Saskatchewan

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	19808460	60704	195606	330825	436768	590000
2	301470	110	469	1118	2128	3222
3	240937	3493	8000	10253	10993	12816
4	1738476	1336	3925	13058	43471	89537
5	233340	845	2253	10310	15135	26448
6	1389717	948	1830	4809	8513	11982
7	548585	4207	7458	17077	36745	39675
8	4028	-61	-61	-33	9	23
9	0	0	0	0	0	0
10	152886	714	2043	3758	6546	8622
11	547459	1034	1492	3713	4192	5182
12	17235	180	553	1009	1339	1593
13	284881	1948	4231	7890	12291	15640
14	807378	152703.02	14385	22543	24631	26706
15	816331	4092	21474	45474	49643	52101
16	306158	252	1102	2260	2270	2701
17	115631	167	748	1672	1944	2795
18	612918	-11054	-2036	21660	14266	21156
19	1104	94	95	133	189	132
20	27926994	221712.02	263567	497529	671073	910331
21	873752	2560	24477	87377	226879	116622
22	1159538	7893	31789	80298	198868	149777
23	92127	25918	10404	9657	8887	6992
24	407165	2274	11159	26799	41430	54056
25	110871	484	1322	3002	5802	10462
26	272042	16030	53242	89210	65039	27490
27	240762	2341	11673	47054	146108	21012
28	3156257	57500	144066	343397	693013	386411
29	31083251	279212.02	407633	840926	1364086	1296742
30	400	132	71	58	40	25
31	31068	0	0	0	0	0
32	616507	3279	5431	11188	16633	23793
33	47372	42	745	2334	2803	3155
34	222677	4492	3373	5442	7204	9722
35	0	0	0	0	0	0
36	94745	84	1490	4667	5606	6309
37	4873331	130	1805	8089	25738	57970
38	5886100	8159	12915	31778	58024	100974
39	25197151	271053.02	394718	809148	1306062	1195768

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	770061	958142	1119544	1136939	1094902	1107130	1047320
2	4535	5763	7410	7836	9020	9188	9157
3	11860	13076	11815	11038	10295	8585	7370
4	111458	141037	160925	176898	148942	136328	114550
5	28700	34355	25314	33017	10370	7847	6167
6	17658	26558	38488	50109	46481	53981	46960
7	36074	37336	33725	37086	26704	25145	21409
8	-66	45	-26	139	-34	-74	-16
9	0	0	0	0	0	0	0
10	8965	9591	9272	9881	8777	8734	7270
11	6137	7275	8512	9638	9658	11057	11491
12	1548	1537	1445	1235	1018	770	622
13	16317	18280	18927	19210	15281	14768	13595
14	26623	29384	33445	33481	26766	24925	23309
15	55236	51748	49866	53672	44684	39517	36453
16	3283	3599	3515	3484	3241	3528	3407
17	2548	3170	3548	3590	3585	4560	3159
18	30137	32294	32287	50806	31727	31523	27351
19	81	117	100	9	47	-1	0
20	1131155	1373307	1558112	1638068	1491464	1487511	1379574
21	79066	70553	55232	49355	32589	25848	19590
22	113571	105883	89134	80399	56895	46420	35939
23	5764	4774	4232	3125	2349	2130	1674
24	57508	49942	42837	31347	23077	16752	12746
25	12467	13202	14131	11447	8917	5807	4321
26	10829	4890	2216	1189	530	339	183
27	5299	2383	1444	623	517	370	245
28	284504	251627	209226	177485	124874	97666	74698
29	1415659	1624934	1767338	1815553	1616338	1585177	1454272
30	19	14	10	2	2	9	1
31	0	0	0	0	0	51	622
32	32014	40730	48501	49576	47400	44769	39290
33	3473	3510	3541	4178	3285	2751	2143
34	12726	15736	18268	18291	16351	15213	13360
35	0	0	0	0	0	0	0
36	6946	7020	7081	8356	6571	5501	4287
37	100256	147067	187973	219085	216631	231781	231214
38	155434	214077	265374	299488	290240	300075	290917
39	1260225	1410857	1501964	1516065	1326098	1285102	1163355

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-24999 \$9	250000 \$ &over
1	1919378	1886497	1459130	1138052	2502730	903206	1144185
2	21755	22303	18272	17309	59582	50008	52275
3	13264	9357	8240	5661	20417	18321	45093
4	177391	109049	76730	48107	103732	49416	31998
5	13951	6302	4559	2017	4104	827	479
6	104716	90983	83447	64912	238375	200348	298069
7	40242	27109	21853	16324	45467	32564	41510
8	125	23	-70	246	-44	344	3842
9	0	0	0	0	0	0	0
10	12621	9306	7542	6822	16143	9721	8303
11	28346	23190	21493	19430	78119	90851	205081
12	1025	929	504	379	871	305	0
13	22941	17422	14045	11247	27260	15762	17041
14	40826	33530	28730	23867	79811	64277	89416
15	58616	47119	38043	29920	78720	43091	30550
16	7601	7317	8205	10137	41657	83038	115941
17	7671	6928	7166	4989	22934	18583	16017
18	52400	40849	37804	28883	97541	68697	50735
19	0	13	-5	5	78	0	0
20	2522869	2338226	1835688	1428307	3417497	1649359	2150535
21	30811	14194	9598	5787	12063	6075	3596
22	55034	28797	19451	12279	25337	11906	7520
23	2303	1382	709	453	554	163	59
24	15597	9386	5112	2981	3014	424	206
25	6565	4234	2761	1826	2773	894	193
26	260	144	134	42	131	15	0
27	352	180	77	63	153	60	39
28	110922	58317	37842	23431	44025	19537	11613
29	2633791	2396543	1873530	1451738	3461522	1668896	2162148
30	7	3	0	0	0	0	0
31	1776	2658	3389	3115	10084	5850	3523
32	64369	55656	38469	27121	49771	12969	5283
33	3324	2484	1840	1351	3434	2001	969
34	21717	18715	12833	8949	15683	3457	1016
35	0	0	0	0	0	0	0
36	6648	4969	3681	2701	6868	4003	1938
37	454638	449274	372634	304575	778093	417209	669148
38	552479	533759	432846	347812	863933	445489	681877
39	2081312	1862784	1440684	1103926	2597589	1223407	1480271

Yukon

Item Code	Grand total\$	1-4999 \$	5000-9999 \$	10000-14999 \$	15000-19999 \$	20000-24999 \$
1	862747	1977	6484	11117	15157	19402
2	6117	0	11	17	46	74
3	8146	70	258	297	267	372
4	43230	35	129	245	775	1563
5	4924	12	41	97	300	407
6	35675	33	71	103	182	342
7	9701	88	209	223	348	460
8	5	0	0	0	1	1
9	0	0	0	0	0	0
10	4322	-2	95	94	152	156
11	14658	20	67	34	37	63
12	373	0	0	0	0	32
13	11448	38	59	166	281	452
14	34205	16363.268	443	554	865	842
15	39573	4	448	1528	1799	1549
16	11193	7	54	101	208	277
17	636	0	0	0	0	66
18	-719	0	0	18	-12	-65
19	-18	0	0	0	0	0
20	1086216	18645.268	8369	14594	20406	25993
21	14873	32	330	1194	3537	1960
22	25259	183	680	1502	3424	2916
23	2473	367	197	186	221	223
24	28150	48	350	986	2394	4169
25	6192	10	44	38	203	300
26	15981	240	1150	2965	4690	2818
27	3850	14	117	459	2303	677
28	96778	894	2868	7330	16772	13063
29	1182994	19539.268	11237	21924	37178	39056
30	14	0	0	0	5	1
31	963	0	0	0	0	0
32	26563	62	199	405	586	778
33	1522	1	17	59	80	84
34	9321	35	106	179	249	317
35	0	0	0	0	0	0
36	3044	2	34	118	160	168
37	169009	3	45	204	709	1571
38	210436	103	401	965	1789	2919
39	972558	19436.268	10836	20959	35389	36137

Continue

Item Code	25000-29999 \$	30000-34999 \$	35000-39999 \$	40000-44999 \$	45000-49999 \$	50000-54999 \$	55000-59999 \$
1	25327	29906	35407	40009	42411	45435	52945
2	44	86	0	133	206	0	0
3	290	520	386	478	488	570	452
4	1861	2641	2847	3010	3148	3354	3380
5	398	525	389	675	423	133	207
6	467	510	854	723	815	939	1052
7	438	405	385	620	396	305	504
8	0	6	-1	1	2	-2	-5
9	0	0	0	0	0	0	0
10	192	68	84	177	173	161	170
11	102	116	142	107	93	75	261
12	37	36	48	16	0	0	87
13	449	430	384	595	606	725	561
14	699	477	537	665	528	611	531
15	2185	2418	2429	2080	1704	2004	1783
16	171	302	402	287	311	222	338
17	0	0	0	0	0	84	0
18	-88	-20	-17	-17	0	-19	-84
19	0	0	0	0	0	0	0
20	32572	38426	44276	49559	51304	54597	62182
21	1249	1096	921	849	701	557	443
22	2054	1911	1699	1731	1379	1310	1074
23	209	161	179	127	123	85	78
24	3628	3503	3235	2887	2010	1346	1019
25	359	381	508	521	580	559	648
26	1875	1033	425	251	258	115	30
27	170	48	31	8	0	10	0
28	9544	8133	6998	6374	5051	3982	3292
29	42116	46559	51274	55933	56355	58579	65474
30	0	0	0	0	0	0	0
31	0	0	0	0	0	9	86
32	1068	1290	1543	1754	1846	1831	1978
33	102	118	129	105	90	95	82
34	418	489	575	650	638	634	676
35	0	0	0	0	0	0	0
36	205	235	258	211	180	190	164
37	2674	3707	4821	5981	6362	7252	8770
38	4467	5839	7326	8701	9116	10011	11756
39	37649	40720	43948	47232	47239	48568	53718

Continue

Item Code	60000-69999 \$	70000-79999 \$	80000-89999 \$	90000-99999 \$	100000-149999 \$	150000-249999 \$	250000 \$ &over
1	105611	100020	89640	61536	122492	32140	25642
2	274	418	221	216	1001	1498	1749
3	814	806	341	326	678	457	241
4	5105	3733	2297	1785	4951	1654	715
5	383	235	188	212	223	62	0
6	1872	1865	1799	1854	7357	5626	9205
7	706	649	625	706	1381	543	687
8	1	1	-7	0	-3	18	-9
9	0	0	0	0	0	0	0
10	345	235	246	428	832	213	511
11	343	539	407	300	1652	1346	8951
12	25	29	0	0	0	0	0
13	961	1027	893	837	1341	1458	168
14	1073	796	932	804	3180	3215	1002
15	3291	2965	2730	1632	6078	3691	552
16	688	554	351	358	3173	2378	0
17	185	0	0	0	115	0	0
18	-50	32	-7	-54	10	0	0
19	0	0	0	0	0	0	0
20	121627	113904	100656	70940	154461	54299	49414
21	687	379	310	213	279	57	55
22	1684	1174	764	594	805	198	146
23	131	107	25	14	25	0	0
24	1206	642	307	172	212	0	0
25	614	568	170	277	214	153	0
26	76	40	0	0	0	0	0
27	0	0	0	0	0	0	0
28	4398	2910	1576	1270	1535	408	201
29	126025	116814	102232	72210	155996	54707	49615
30	0	0	0	0	0	0	0
31	153	113	142	114	233	63	51
32	3535	2919	2299	1434	2400	509	123
33	123	88	67	39	154	74	13
34	1191	994	779	480	761	130	20
35	0	0	0	0	0	0	0
36	247	177	134	78	309	148	27
37	18683	18804	17692	12675	31372	12921	14764
38	23932	23095	21113	14820	35229	13845	14998
39	102093	93719	81119	57390	120767	40862	34617

**Table 3.3 C: Provincial/Territorial Total Population of both sexes,
18 years and over, 2009-2010**

Region	2009	2010	Mean Population
Alberta	2859267	2903220	2881244
British Columbia	3607959	3678972	3643466
Manitoba	936637	950732	943685
New Brunswick	606847	611178	609013
Newfoundland and Labrador	414478	417909	416194
Nova Scotia	763393	770210	766802
Northwest and Territories	31920	32332	32126
Nunavut	19870	20347	20109
Qu ébec	6295282	6378335	6336809
Ontario	10336297	10502289	10419293
Prince Edward Island	111762	114015	112889
Saskatchewan	790200	802593	796397
Yukon	26545	27365	26955

Table 3.3 D: Provincial/Territorial Income of Non-filers, 2009

Region	Income of Non-filers
Alberta	1818899.911
British Columbia	1650662.892
Manitoba	261500.5933
New Brunswick	65272.93852
Newfoundland and Labrador	2462.036441
Nova Scotia	234300.2781
Northwest and Territories	15559.57494
Nunavut	10915.1111
Qu ébec	1001058.031
Ontario	4931749.124
Prince Edward Island	15823.53745
Saskatchewan	146294.0217
Yukon	16241.26794

Table 4.1 A: Proportion of Total Number of Returns

Income (\$)	AB	BC	MB	NB	NL	NS
1-4999	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
5000-9999	85.54%	83.74%	85.04%	90.31%	92.07%	86.92%
10000-14999	79.90%	76.68%	77.35%	81.12%	83.32%	77.88%
15000-19999	72.71%	66.54%	68.64%	70.77%	70.34%	68.81%
20000-24999	65.33%	57.87%	59.36%	59.17%	57.44%	58.16%
25000-29999	58.56%	50.78%	51.83%	49.99%	48.44%	50.00%
30000-34999	52.89%	44.82%	44.86%	42.00%	40.88%	42.81%
35000-39999	47.52%	39.16%	38.06%	34.70%	34.47%	36.01%
40000-44999	42.34%	33.79%	31.95%	28.40%	28.71%	30.21%
45000-49999	37.37%	28.79%	26.49%	23.37%	24.07%	25.25%
50000-54999	33.06%	24.63%	22.21%	19.41%	20.33%	21.19%
55000-59999	29.20%	21.03%	18.59%	16.20%	17.25%	17.75%
60000-69999	25.83%	18.01%	15.61%	13.59%	14.84%	14.90%
70000-79999	20.17%	13.15%	10.88%	9.33%	10.83%	10.26%
80000-89999	15.81%	9.52%	7.36%	6.12%	7.51%	6.90%
90000-99999	12.20%	6.90%	5.14%	4.26%	5.23%	4.84%
100000-149999	9.61%	5.20%	3.74%	3.08%	3.83%	3.55%
150000-249999	3.84%	1.80%	1.23%	0.93%	1.13%	1.16%
250000 & over	1.28%	0.59%	0.42%	0.28%	0.33%	0.34%

Continue

Region (\$)	NT	NU	QC	ON	PE	SK	YT
1-4999	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
5000-9999	84.29%	78.49%	89.64%	84.04%	90.17%	88.04%	87.43%
10000-14999	77.59%	67.75%	80.95%	76.37%	82.34%	81.23%	81.86%
15000-19999	70.88%	59.46%	69.93%	67.34%	72.23%	72.64%	75.32%
20000-24999	64.40%	52.32%	59.19%	58.53%	60.46%	62.64%	67.40%
25000-29999	59.29%	46.78%	51.20%	51.88%	50.54%	55.26%	60.90%
30000-34999	55.38%	42.79%	44.15%	46.24%	42.09%	48.70%	55.18%
35000-39999	51.65%	39.14%	37.27%	40.69%	34.12%	42.33%	49.80%
40000-44999	48.02%	35.95%	30.97%	35.37%	27.39%	36.32%	44.69%
45000-49999	44.67%	33.05%	25.63%	30.44%	21.90%	30.86%	39.75%
50000-54999	41.47%	30.61%	21.28%	26.24%	17.67%	26.52%	35.31%
55000-59999	38.43%	28.51%	17.64%	22.64%	14.28%	22.68%	31.12%
60000-69999	35.49%	26.41%	14.67%	19.56%	11.59%	19.45%	26.86%

70000-79999	29.76%	22.62%	10.13%	14.58%	7.50%	14.27%	19.58%
80000-89999	24.24%	18.77%	6.99%	10.86%	4.89%	10.18%	13.75%
90000-99999	18.54%	14.98%	5.05%	7.87%	3.44%	7.36%	9.23%
100000-14999	13.41%	11.38%	3.78%	5.89%	2.50%	5.41%	6.39%
150000-24999	2.88%	2.60%	1.38%	2.17%	0.80%	1.68%	1.46%
250000& over	0.63%	0.30%	0.49%	0.77%	0.24%	0.52%	0.34%

Table 4.1 B: Proportion of Net Income

Income (\$)	AB	BC	MB	NB	NL	NS
1-4999	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
5000-9999	85.54%	83.74%	85.04%	90.31%	92.07%	86.92%
10000-14999	79.90%	76.68%	77.35%	81.12%	83.32%	77.88%
15000-19999	72.71%	66.54%	68.64%	70.77%	70.34%	68.81%
20000-24999	65.33%	57.87%	59.36%	59.17%	57.44%	58.16%
25000-29999	58.56%	50.78%	51.83%	49.99%	48.44%	50.00%
30000-34999	52.89%	44.82%	44.86%	42.00%	40.88%	42.81%
35000-39999	47.52%	39.16%	38.06%	34.70%	34.47%	36.01%
40000-44999	42.34%	33.79%	31.95%	28.40%	28.71%	30.21%
45000-49999	37.37%	28.79%	26.49%	23.37%	24.07%	25.25%
50000-54999	33.06%	24.63%	22.21%	19.41%	20.33%	21.19%
55000-59999	29.20%	21.03%	18.59%	16.20%	17.25%	17.75%
60000-69999	25.83%	18.01%	15.61%	13.59%	14.84%	14.90%
70000-79999	20.17%	13.15%	10.88%	9.33%	10.83%	10.26%
80000-89999	15.81%	9.52%	7.36%	6.12%	7.51%	6.90%
90000-99999	12.20%	6.90%	5.14%	4.26%	5.23%	4.84%
100000-149999	9.61%	5.20%	3.74%	3.08%	3.83%	3.55%
150000-249999	3.84%	1.80%	1.23%	0.93%	1.13%	1.16%
250000&over	1.28%	0.59%	0.42%	0.28%	0.33%	0.34%

Continue

Region (\$)	NT	NU	QC	ON	PE	SK	YT
1-4999	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
5000-9999	84.29%	78.49%	89.64%	84.04%	90.17%	88.04%	87.43%
10000-14999	77.59%	67.75%	80.95%	76.37%	82.34%	81.23%	81.86%
15000-19999	70.88%	59.46%	69.93%	67.34%	72.23%	72.64%	75.32%
20000-24999	64.40%	52.32%	59.19%	58.53%	60.46%	62.64%	67.40%
25000-29999	59.29%	46.78%	51.20%	51.88%	50.54%	55.26%	60.90%

30000-34999	55.38%	42.79%	44.15%	46.24%	42.09%	48.70%	55.18%
35000-39999	51.65%	39.14%	37.27%	40.69%	34.12%	42.33%	49.80%
40000-44999	48.02%	35.95%	30.97%	35.37%	27.39%	36.32%	44.69%
45000-49999	44.67%	33.05%	25.63%	30.44%	21.90%	30.86%	39.75%
50000-54999	41.47%	30.61%	21.28%	26.24%	17.67%	26.52%	35.31%
55000-59999	38.43%	28.51%	17.64%	22.64%	14.28%	22.68%	31.12%
60000-69999	35.49%	26.41%	14.67%	19.56%	11.59%	19.45%	26.86%
70000-79999	29.76%	22.62%	10.13%	14.58%	7.50%	14.27%	19.58%
80000-89999	24.24%	18.77%	6.99%	10.86%	4.89%	10.18%	13.75%
90000-99999	18.54%	14.98%	5.05%	7.87%	3.44%	7.36%	9.23%
100000-149999	13.41%	11.38%	3.78%	5.89%	2.50%	5.41%	6.39%
150000-249999	2.88%	2.60%	1.38%	2.17%	0.80%	1.68%	1.46%
250000&over	0.63%	0.30%	0.49%	0.77%	0.24%	0.52%	0.34%

Table 4.4 A: Total Market Income for 100%, 99%, 95% and 90%

Region	Total Market Income	99%	95%	90%
Alberta	134020361	116494370.1	94201083.36	77614410.75
British Columbia	123084893	108284331.6	89557501.78	73998832.33
Manitoba	29481541	26477041.09	22266324.72	18625689.41
New Brunswick	17028070	15537786.06	13045657.16	10827069.27
Newfoundland and Labrador	11526933	10372420.8	8533665.584	6931142.937
Nova Scotia	22473203	20282382.83	16945509.97	14050157.03
Northwest and Territories	1538848	1427568.677	1240670.763	1054075.646
Nunavut	752974	707996.0045	594448.4564	476598.8446
Quebec	194464977	173277999.1	144281332.5	120275713
Ontario	373329825	331105410.3	275129096.3	227417278.5
Prince Edward Island	3001778	2751382.899	2317792.986	1942980.549
Saskatchewan	27926994	25096017.31	21087245.74	17563807.39
Yukon	1086216	1004647.942	871542.6642	739923.9306

Table 4.4 B: Total Number of Returns for 100%, 99%, 95% and 90%

Region	Total Number of Returns	99%	95%	90%
Alberta	2852374	2823850.26	2709755.3	2567136.6
British Columbia	3602266	3566243.34	3422152.7	3242039.4
Manitoba	935165	925813.35	888406.75	841648.5
New Brunswick	604033	597992.67	573831.35	543629.7
Newfoundland and Labrador	411144	407032.56	390586.8	370029.6
Nova Scotia	760492	752887.08	722467.4	684442.8
Northwest and Territories	31926	31606.74	30329.7	28733.4
Nunavut	20029	19828.71	19027.55	18026.1
Qu ́bec	6271269	6208556.31	5957705.55	5644142.1
Ontario	10275793	10173035.07	9762003.35	9248213.7
Prince Edward Island	112199	111077.01	106589.05	100979.1
Saskatchewan	785357	777503.43	746089.15	706821.3
Yukon	26765	26497.35	25426.75	24088.5

Table 4.4 C: Net Income for 100%, 99%, 95% and 90%

Region	Net Income	99%	95%	90%
Alberta	114607874.9	102042657.5	85475806.46	72677603
British Columbia	113714574.9	103087495.4	88520685.58	75828602
Manitoba	26540847.59	24487445.34	21351613.51	18522276
New Brunswick	16462212.94	15407580.43	13524239.84	11788627
Newfoundland and Labrador	11542334.04	10744830.19	9370661.277	8123959.9
Nova Scotia	21209476.28	19661930.73	17149263.14	14894338
Northwest and Territories	1306270.575	1229090.403	1088443.07	943920.43
Nunavut	672891.1111	640108.5213	552312.5168	459479.81
Qu ́bec	195618005	178565617.4	154004440.6	133092577
Ontario	325653987.1	299557942.1	257774262.3	220365783
Prince Edward Island	2976282.537	2795422.361	2462343.908	2161346.4
Saskatchewan	25230388.02	23245401.48	20216161.69	17477276
Yukon	972398.2679	913584.1536	810163.7318	704918.41