



Personal Tax Credits

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024¹

	Federal	B.C.	Alta.	Sask.	Man.
Tax rate applied to credits ¹	15.00%	5.06%	10.00%	10.50%	10.80%
Indexation factor ²	4.7%	5.0%	4.2%	4.7%	5.2%
Basic personal ³	\$15,705	\$12,580	\$21,885	\$18,491	\$15,780
Spousal/partner and wholly dependant person ^{4,5}					
Net income threshold	15,705	10,772	21,885	18,491	9,134
Net income threshold	—	1,078	—	1,850	—
Dependants ⁵					
18 and over and infirm	See	See	12,669	10,894	3,605
Net income threshold	Caregiver	Caregiver	8,369	7,730	5,115
Caregiver ⁵	8,375	5,505	12,669	10,894	3,605
Net income threshold	19,666	18,629	20,142	18,605	12,312
Child ⁶ (max)	—	—	—	7,015	—
Adoption ⁷ (max)	19,066	19,067	18,975	—	10,000
Disability ⁸	9,872	9,435	16,882	10,894	6,180
Disability supplement ⁹	5,758	5,505	12,669	10,894	3,605
Pension ⁸ (max)	2,000	1,000	1,685	1,000	1,000
Age 65 and over ^{8,10}	8,790	5,641	6,099	5,633	3,728
Net income threshold	44,325	41,993	45,400	41,933	27,749
Medical expense threshold ¹¹	2,759	2,616	2,828	2,610	1,728
Employment ¹²	1,433	—	—	—	—
Canada Pension Plan ¹³ (max)	4,056	4,056	4,056	4,056	4,056
Employment Insurance ¹³ (max)	1,049	1,049	1,049	1,049	1,049
Children's fitness ¹⁴ (max)	—	—	—	Ref.	500
Children's arts ¹⁵ (max)	—	—	—	Ref.	500
Children's wellness ¹⁶ (max)	—	—	—	—	—
Home buyers ¹⁷ (max)	10,000	—	—	10,000	—
Home accessibility ¹⁸ (max)	20,000	Ref.	—	10,000	—
Tuition fees ¹⁹	Yes	Yes	No	No	Yes
Education ¹⁹					
Full time—per month	—	—	—	—	400
Part time—per month	—	—	—	—	120
Charitable donations ²⁰					
Credit rate on first \$200	15.00%	5.06%	60.00%	10.50%	10.80%
Credit rate on balance	29.00/ 33.00%	16.80/ 20.50%	21.00%	14.50%	17.40%

Refer to notes on the following pages.

Ref. = indicates refundable credit - see applicable note.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Current as of June 30, 2024

Personal Tax Credits 1

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024

	Ont.	N.B.	N.S.	P.E.I.	Nfld.
Tax rate applied to credits ¹	5.05%	9.40%	8.79%	9.65%	8.70%
Indexation factor ²	4.5%	4.7%	n/a	n/a	4.2%
Basic personal ³	\$12,399	\$13,044	\$8,481	\$13,500	\$10,818
Spousal/partner and wholly dependant person ^{4,5}					
Net income threshold	10,528	10,223	8,481	11,466	8,840
Dependants ⁵					
18 and over and infirm	See	5,686	2,798	2,446	3,435
Net income threshold	Caregiver	8,067	5,683	4,966	7,383
Caregiver ⁵	5,844	5,686	4,898	2,446	3,435
Net income threshold	19,994	19,417	13,677	11,953	16,789
Child ⁶ (max)	—	—	1,200	1,200	—
Adoption ⁷ (max)	15,128	—	—	—	14,599
Disability ⁸	10,017	9,747	7,341	6,890	7,299
Disability supplement ⁹	5,843	5,686	3,449	4,019	3,435
Pension ⁸ (max)	1,714	1,000	1,173	1,000	1,000
Age 65 and over ^{8,10}	6,054	5,878	4,141	5,595	6,905
Net income threshold	45,068	43,763	30,828	33,740	37,842
Medical expense threshold ¹¹	2,807	2,724	1,637	1,678	2,356
Employment ¹²	—	—	—	—	—
Canada Pension Plan ¹³ (max)	4,056	4,056	4,056	4,056	4,056
Employment Insurance ¹³ (max)	1,049	1,049	1,049	1,049	1,049
Children's fitness ¹⁴ (max)	—	—	Ref.	—	Ref.
Children's arts ¹⁵ (max)	—	—	Ref.	—	—
Children's wellness ¹⁶ (max)	—	—	—	1,000	—
Home buyers ¹⁷ (max)	—	—	—	—	—
Home accessibility ¹⁸ (max)	—	Ref.	—	—	—
Tuition fees ¹⁹	No	Yes	Yes	Yes	Yes
Education ¹⁹					
Full time—per month	—	—	200	400	200
Part time—per month	—	—	60	120	60
Charitable donations ²⁰					
Credit rate on first \$200	5.05%	9.40%	8.79%	9.65%	8.70%
Credit rate on balance	11.16%	17.95%	21.00%	18.75%	21.80%

Refer to notes on the following pages.

Ref. = indicates refundable credit - see applicable note.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Current as of June 30, 2024

Personal Tax Credits 2

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024

	Y.T.	N.W.T.	Nvt.
Tax rate applied to credits ¹	6.40%	5.90%	4.00%
Indexation factor ²	4.7%	4.7%	4.7%
Basic personal ³	\$15,705	\$17,373	\$18,767
Spousal/partner and wholly dependant person ^{4,5}			
Net income threshold	15,705	17,373	18,767
Dependants ⁵			
18 and over and infirm	See	5,759	5,759
Net income threshold	Caregiver	8,170	8,170
Caregiver ⁵	8,375	5,758	5,758
Net income threshold	19,666	19,666	19,666
Child ⁶ (max)	—	—	1,200
Adoption ⁷ (max)	19,066	—	—
Disability ⁸	9,872	14,088	15,973
Disability supplement ⁹	5,758	5,758	5,758
Pension ⁸ (max)	2,000	1,000	2,000
Age 65 and over ^{8,10}	8,790	8,498	11,980
Net income threshold	44,325	44,325	44,325
Medical expense threshold ¹¹	2,759	2,759	2,759
Employment ¹²	1,433	—	—
Canada Pension Plan ¹³ (max)	4,056	4,056	4,056
Employment Insurance ¹³ (max)	1,049	1,049	1,049
Children's fitness ¹⁴ (max)	Ref.	—	—
Children's arts ¹⁵ (max)	500	—	—
Children's wellness ¹⁶ (max)	—	—	—
Home buyers ¹⁷ (max)	—	—	—
Home accessibility ¹⁸ (max)	—	—	—
Tuition fees ¹⁹	Yes	Yes	Yes
Education ¹⁹			
Full time—per month	—	400	400
Part time—per month	—	120	120
Charitable donations ²⁰			
Credit rate on first \$200	6.40%	5.90%	4.00%
Credit rate on balance	12.80%	14.05%	11.50%

Refer to notes on the following pages.

Ref. = indicates refundable credit - see applicable note.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Current as of June 30, 2024

Personal Tax Credits 3

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024

Notes

- (1) The table shows the dollar amounts of certain federal, provincial and territorial non-refundable tax credits for 2024 (except for Quebec, see the table "Quebec Non-Refundable Tax Credit Rates and Amounts for 2024"). Unless otherwise noted, in order to determine the credit value, each dollar amount must be multiplied by the tax rate indicated, which is the lowest tax rate applicable in the particular jurisdiction. For example, British Columbia's basic personal amount of \$12,580 is multiplied by 5.06% to determine the credit value of \$637.

Income earned by the taxpayer or dependant, as applicable, in excess of the net income thresholds shown in the table serves to reduce the availability of the credit on a dollar-for-dollar basis. The only exception to this is the age credit, which is reduced by 15% of the taxpayer's net income in excess of the threshold.

Ontario's tax rate that applies to credits is 7.88% (5.05% x 156%) for an individual who is subject to the 56% surtax.

Prince Edward Island introduced a new five-bracket personal tax system that replaced the three-bracket system and eliminated the 10% surtax beginning in 2024.

- (2) The indexation factors indicated in the table are used to index the credits in each jurisdiction. The calculation of these factors is based on the change in the average federal or provincial inflation rate over the 12-month period ending September 30 of the previous year compared to the change in the rate for the same period of the year prior to that.

British Columbia, Alberta, Manitoba, Ontario and Newfoundland and Labrador use the applicable provincial inflation rate in their calculations, while Saskatchewan, New Brunswick, Yukon, Northwest Territories and Nunavut use the federal inflation rate. Nova Scotia and Prince Edward Island do not index their credits.

The 2024 Nova Scotia budget introduced indexation of its provincial personal income tax system for the 2025 and subsequent taxation years. Specifically, the province's budget notes that taxable income brackets, basic personal amount and certain non-refundable tax credits will be indexed effective January 1, 2025.

Manitoba only indexes the basic personal amount and the personal income tax brackets. Other non-refundable tax credits are not indexed.

- (3) Nova Scotia provides an additional basic personal amount of \$3,000 where a taxpayer's income is \$25,000 or less. This amount will decrease proportionately if the taxpayer's income is between \$25,000 and \$75,000.

Prince Edward Island increased the province's basic personal amount to \$13,500 (from \$12,750), effective January 1, 2024. The 2024 Prince Edward Island budget proposed to further increase the province's basic personal amount to \$14,250 (from \$13,500), effective January 1, 2025.

The 2024 Manitoba budget introduced changes to phase out the basic personal amount for taxpayers over a net income range of \$200,000 to \$400,000, effective for the 2025 tax year.

The federal basic personal amount increased to \$15,705 (from \$15,000) for individuals with net income of \$173,205 or less in 2024. For individuals with net income over \$246,752 in 2024, the basic personal amount increased to \$14,156 (from \$13,520). The additional basic personal amount of \$1,549 (\$15,705 - \$14,156) is gradually reduced for individuals with net income between \$173,205 and \$246,752 in 2024.

Yukon harmonized with the federal basic personal amount.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Current as of June 30, 2024

Personal Tax Credits 4

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024

Notes, continued

- (4) The spousal/partner and wholly dependant person amounts are calculated by subtracting the spouse/partner and wholly dependant's net income from the maximum amount.

The spousal/partner credit may be claimed for a common-law partner as well as for a spouse. Taxpayers who are single, divorced or separated, and who support a dependant in their home may claim the wholly dependent person credit. The credit can be claimed for dependants under the age of 18 who are related to the taxpayer, for the taxpayer's parents or grandparents, or for any other infirm person who is related to the taxpayer (see note (5)).

The maximum federal spouse or common-law partner amount and the eligible dependant amount increased to \$15,705 (from \$15,000) for individuals with net income of \$173,205 or less in 2024. For individuals with net income over \$246,752 in 2024, the maximum amount increased to \$14,156 (from \$13,520). The additional maximum amount of \$1,549 (\$15,705 - \$14,156) is gradually reduced for individuals with net income between \$173,205 and \$246,752 in 2024.

Yukon harmonized with the federal spouse or common-law partner amount and the eligible dependant amount.

Nova Scotia provides an additional \$3,000 non-refundable tax credit for a spouse/partner and wholly dependant person in the year where a taxpayer's income is \$25,000 or less. This amount will decrease proportionately if the taxpayer's income is between \$25,000 and \$75,000.

Prince Edward Island increased the spouse or common-law partner amount and the eligible dependant amount to \$11,466 (from \$10,829) for 2024. The province also raised the corresponding income threshold to \$1,147 (from \$1,083) for 2024. The 2024 Prince Edward Island budget proposed to further increase the province's spouse or common-law partner amount and the eligible dependant amount to \$12,103 (from \$11,466) and the corresponding income threshold amount to \$1,210 (from \$1,147), effective for the 2025 tax year.

- (5) The caregiver credit is available to taxpayers who care for a related dependant. Generally, the dependant must be over the age of 18 and infirm, or, in the case of a parent or grandparent, over the age of 65 (except for federal, British Columbia, Ontario and Yukon purposes, where the credit is not available in respect of non-infirm dependants).

For the federal caregiver credit, the credit amount is \$8,375 in respect of infirm dependants who are parents, grandparents, brothers/sisters, aunts/uncles, nieces/nephews, adult children and grandchildren of the claimant or of the claimant's spouse or common law partner, and \$2,616 in respect of an infirm dependent spouse or common-law partner in respect of whom the individual claims the spouse or common-law partner amount, an infirm dependant for whom the individual claims an eligible dependant credit, or an infirm child who is under the age of 18 years at the end of the year.

For Ontario and British Columbia, the credit amount is \$5,844 and \$5,505, respectively, in respect of relatives who are infirm dependants, including adult children of the claimant or of the claimant's spouse or common-law partner.

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024

Notes, continued

- (6) Nova Scotia, Prince Edward Island and Nunavut each provide a credit for children under the age of 6. If certain conditions are met, individuals in Nova Scotia and Prince Edward Island may claim \$100 per eligible month for a maximum of \$1,200 per year, and individuals in Nunavut may claim \$1,200 per year. For Nova Scotia and Prince Edward Island, unused credit amounts may not be transferred between spouses. For Nunavut, unused credit amounts may be transferred between spouses.

Saskatchewan provides a credit for children of 18 years of age or under in the year if certain conditions are met. Unused credit amounts may be transferred between spouses.

- (7) The adoption credit is available on eligible adoption expenses incurred in the year and not reimbursed to the taxpayer, up to the maximum amount indicated in the table.
- (8) The disability, pension and age credits are transferable to a spouse or partner. The amounts available for transfer are generally reduced by the excess of the spouse's or partner's net income over the basic personal amount. The disability credit is also transferable to a supporting person other than a spouse or partner; however, the amount of the credit is generally reduced by the excess of the disabled person's net income over the basic personal amount.
- (9) The disability supplement may be claimed by an individual who is under the age of 18 at the end of the year. The amount in the table represents the maximum amount that may be claimed, and is reduced by certain child and attendant care expenses claimed in respect of this individual.
- (10) Saskatchewan provides an additional non-refundable tax credit for individuals aged 65 or older in the year, regardless of their net income amount. The amount for 2024 is \$1,487.

Nova Scotia provides an additional non-refundable tax credit for individuals aged 65 or older in the year if their taxable income is \$25,000 or less. The amount for 2024 is \$1,465. This amount will decrease proportionately if their income is between \$25,000 and \$75,000.

Prince Edward Island increased the age credit amount (for persons aged 65 and older) to \$5,595 (from \$4,679) for 2024. The province also raised the corresponding income threshold to \$33,740 (from \$30,879) for 2024. The 2024 Prince Edward Island budget proposed to further increase the province's age credit amount to \$6,510 (from \$5,595) and the corresponding income threshold to \$36,600 (from \$33,740), effective for the 2025 tax year.

- (11) The medical expense credit is calculated based on qualified medical expenses exceeding 3% of net income or the threshold shown in the table, whichever is less. Medical expenses incurred by both spouses/partners and by their children under age 18 may be totalled and claimed by either spouse/partner.

Taxpayers can also claim medical expenses for other eligible dependants to the extent the amount exceeds the lesser of 3% of net income of the dependant or the threshold shown in the table. Ontario is currently the only province with a maximum allowable medical expense for other eligible dependants. The limit is \$15,128 for 2024.

The Ontario Seniors Care at Home Tax Credit provides up to 25% of an eligible senior's claimable medical expenses up to \$6,000. This refundable credit is available to seniors that turn 70 years of age or older in the year (or have a spouse or common-law partner who turned 70 years of age or older in the year) and are resident in Ontario at the end of the tax year. This refundable credit can be claimed in addition to the non-refundable federal and Ontario Medical Expense Tax Credits for the same eligible expenses. The credit is reduced by 5% of family net income over \$35,000 and fully phased out at \$65,000.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Current as of June 30, 2024

Personal Tax Credits 6

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024

Notes, continued

- (12) The federal employment credit may be claimed by individuals based on the lesser of the amount indicated in the table and the amount of employment income earned in the year.

Yukon also provides the non-refundable federal employment credit.

- (13) Self-employed individuals are subject to a higher Canada or Quebec Pension Plan contribution rate and can generally deduct a portion of their contributions in calculating net income. The balance is claimed as a non-refundable tax credit. Self-employed taxpayers can also claim Employment Insurance premiums paid.

- (14) Taxpayers in Manitoba can claim a maximum of \$500 for fees paid on registration or membership for an eligible program of physical activity for children or young adults under the age of 25 at the end of the year. For a child under the age of 18 at the end of the year, the claim may be made by the child or their parent. For a young adult 18 to 24 years of age at the end of the year, the claim may be made by the young adult, spouse or common-law partner. For children or young adults eligible for the disability tax credit, taxpayers can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed program of physical activity.

Taxpayers in Yukon can claim a maximum of \$1,000 for eligible fees paid on registration or membership for a prescribed program of physical activity for children under the age of 16 (or under the age of 18 if eligible for the disability tax credit) at the beginning of the year. For children eligible for the disability tax credit and under the age of 18, taxpayers can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for a prescribed program of physical activity. The children's fitness tax credit is a refundable credit in Yukon.

Taxpayers in Saskatchewan with family income of \$60,000 or less can claim a maximum of \$150 annually per child (\$200 per child eligible for the disability tax credit) under the age of 19 at the end of the year for fees paid to register children in eligible sports, recreational and cultural activities. This tax credit is a refundable credit in Saskatchewan.

Taxpayers in Newfoundland and Labrador can claim a refundable tax credit on eligible fitness expenses of up to \$2,000 per family and worth up to \$348 (\$2,000 x 17.4%).

Taxpayers in Nova Scotia can claim a \$500 refundable tax credit for eligible expenditures on artistic, cultural, and physical activities for children under the age of 19.

- (15) Taxpayers in Manitoba and Yukon can claim a maximum of \$500 for fees paid relating to the cost of registration or membership in an eligible program of artistic, cultural, recreational, or developmental activity for children under the age of 16 (or 18 if eligible for the disability tax credit) at the beginning of the year. For children under 18 years of age at the beginning of the year eligible for the disability tax credit, taxpayers can claim an additional \$500 if a minimum of \$100 is paid for registration or membership fees for an eligible artistic program.

Taxpayers in Saskatchewan with family income of \$60,000 or less can claim a maximum of \$150 annually per child (\$200 per child eligible for the disability tax credit) under the age of 19 at the end of the year for fees paid to register children in eligible sports, recreational and cultural activities. This tax credit is a refundable credit in Saskatchewan.

Taxpayers in Nova Scotia can claim a \$500 refundable tax credit for eligible expenditures on artistic, cultural, and physical activities for children under the age of 19.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Current as of June 30, 2024

Personal Tax Credits 7

Federal and Provincial/Territorial Non-Refundable Tax Credit Rates and Amounts for 2024

Notes, continued

(16) Taxpayers in Prince Edward Island can claim a non-refundable children's wellness tax credit. This credit is increased to \$1,000 (from \$500) for 2024 and is available to families with children under the age of 18, for eligible activities (artistic, cultural, recreational or developmental activity or a physical activity) related to their children's well-being.

(17) First-time home buyers who acquire a qualifying home during the year may be entitled to claim a federal non-refundable tax credit of up to \$10,000 and worth up to \$1,500 (\$10,000 x 15%).

To qualify, neither the individual nor their spouse or common-law partner can have owned and lived in another home in the calendar year of the new home purchase or in any of the four preceding calendar years. The credit can be claimed by either the purchaser or by their spouse or common-law partner.

The credit will also be available for certain home purchases by or for the benefit of an individual eligible for the disability tax credit.

Saskatchewan's first-time homebuyers' amount provides a non-refundable tax credit of up to \$1,050 (10.5% x \$10,000) to eligible taxpayers. There are also provisions to allow persons with a disability to qualify for the purchase of more accessible homes, with eligibility rules similar to those for the existing federal incentive for first-time home buyers.

(18) The home accessibility tax credit provides a credit for qualifying expenses incurred for work performed or goods acquired in respect of a qualifying renovation of an eligible dwelling of someone who is 65 years or older before the end of the taxation year or eligible for the disability tax credit.

British Columbia and New Brunswick provide a refundable credit of up to \$1,000 for similar expenses.

(19) The eligible portion of the tuition and education tax credits are transferable to a spouse or common-law partner, parent or grandparent. Any amounts not transferred may be carried forward indefinitely by the student.

(20) Charitable donations made by both spouses/partners may be totalled and claimed by either person. The maximum amount of donations that may be claimed in a year is 75% of net income. However, all donations may be carried forward for five years if they are not claimed in the year made.

The federal donation tax credit rate of 33% applies to charitable donations over \$200 to the extent the donor's income exceeds \$246,752. Otherwise, a rate of 29% applies to donations over \$200.

British Columbia's donation tax credit rate is 5.06% on the first \$200 of donations and 20.5% on donations over \$200 to the extent the donor's income exceeds \$252,752. Otherwise, a rate of 16.8% applies to donations over \$200.

Ontario's tax credit rate for donations over \$200 is 17.41% for an individual who is subject to the 56% surtax.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

© 2024 KPMG LLP, an Ontario limited liability partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

Current as of June 30, 2024

Personal Tax Credits 8