

**T1 Filing Compliance (2021 Tax Year)**  
**Table 2C : Late-filing penalty assessed by age group**

Age Group	All returns (#)	Late returns with nil balance (#)	Late returns with refunds (#)	Late returns with balance owing (#)	All late returns (#)	Late returns with penalty (#)	Total penalty (\$)	Average penalty (\$)
<b>Under 20</b>	1,093,630	41,530	120,500	8,390	170,420	6,040	\$436,000	\$70
<b>20 to 24</b>	2,100,580	40,370	192,350	43,070	275,800	28,740	\$3,129,000	\$110
<b>25 to 29</b>	2,385,080	34,570	176,560	69,050	280,180	47,110	\$8,572,000	\$180
<b>30 to 34</b>	2,484,450	36,930	177,260	85,140	299,330	58,850	\$14,107,000	\$240
<b>35 to 39</b>	2,452,970	37,980	185,080	92,510	315,580	64,700	\$19,091,000	\$300
<b>40 to 44</b>	2,320,350	35,440	182,930	94,600	312,980	66,340	\$21,932,000	\$330
<b>45 to 49</b>	2,176,060	33,900	170,600	91,370	295,870	64,530	\$20,903,000	\$320
<b>50 to 54</b>	2,204,240	36,310	159,140	87,900	283,340	61,960	\$20,493,000	\$330
<b>55 to 59</b>	2,450,790	43,050	144,980	82,530	270,550	58,700	\$18,561,000	\$320
<b>60 to 64</b>	2,463,530	43,810	105,970	75,900	225,690	58,570	\$15,778,000	\$270
<b>65 to 69</b>	2,203,250	42,830	66,520	49,310	158,660	38,920	\$12,046,000	\$310
<b>70 to 74</b>	1,841,240	40,630	41,000	31,400	113,030	25,820	\$8,627,000	\$330
<b>75 to 80</b>	1,332,000	33,390	27,580	18,870	79,840	16,210	\$6,120,000	\$380
<b>80 and over</b>	1,822,070	55,220	43,880	24,700	123,800	22,350	\$9,499,000	\$430
<b>Canada</b>	29,330,240	555,960	1,794,350	854,730	3,205,050	618,850	\$179,292,000	\$290