

**T1 Filing Compliance (2021 Tax Year)**  
**Table 2F : Late-filing penalty assessed by income range**

Income Range	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>\$4,999 and under</b>	2,135,760	238,520	127,210	24,470	390,190	1,550	\$32,000	\$20
<b>\$5,000 - \$9,999</b>	1,130,800	54,930	105,160	16,210	176,290	4,260	\$131,000	\$30
<b>\$10,000 - 14,999</b>	1,601,200	80,960	121,280	22,280	224,520	5,700	\$297,000	\$50
<b>\$15,000 - \$19,999</b>	2,076,040	71,030	158,330	37,580	266,940	13,040	\$705,000	\$50
<b>\$20,000 - \$24,999</b>	2,505,420	69,310	159,440	60,930	289,680	29,470	\$1,870,000	\$60
<b>\$25,000 - \$29,999</b>	1,837,990	13,520	121,380	70,620	205,520	49,930	\$3,749,000	\$80
<b>\$30,000 - \$34,999</b>	1,665,730	6,580	98,270	72,050	176,900	55,900	\$5,420,000	\$100
<b>\$35,000 - \$39,999</b>	1,614,000	4,120	84,400	68,710	157,230	54,730	\$6,159,000	\$110
<b>\$40,000 - \$44,999</b>	1,511,620	3,100	77,450	61,450	142,000	49,160	\$6,524,000	\$130
<b>\$45,000 - \$49,999</b>	1,500,320	2,360	75,970	53,370	131,690	42,830	\$6,502,000	\$150
<b>\$50,000 - \$54,999</b>	1,277,610	1,780	67,830	46,400	116,010	37,600	\$6,519,000	\$170
<b>\$55,000 - \$59,999</b>	1,117,920	1,300	59,400	40,210	100,910	33,270	\$6,462,000	\$190
<b>\$60,000 - \$69,999</b>	1,891,790	2,010	104,130	64,820	170,960	54,070	\$12,153,000	\$220
<b>\$70,000 - \$79,999</b>	1,535,400	1,470	85,350	49,220	136,030	41,550	\$10,995,000	\$260
<b>\$80,000 - \$89,999</b>	1,240,220	1,090	73,000	37,080	111,180	31,470	\$9,414,000	\$300
<b>\$90,000 - \$99,999</b>	983,290	740	62,770	27,710	91,230	23,520	\$8,139,000	\$350
<b>\$100,000 - \$149,999</b>	2,305,630	1,800	148,360	65,900	216,060	57,710	\$28,071,000	\$490
<b>\$150,000 - \$249,999</b>	943,500	850	49,490	25,820	76,160	23,650	\$26,416,000	\$1,120
<b>\$250,000 and over</b>	456,010	500	15,160	9,890	25,550	9,440	\$39,734,000	\$4,210
<b>Canada</b>	29,330,240	555,960	1,794,350	854,730	3,205,050	618,850	\$179,292,000	\$290

**Note:**

Individuals with income lower than the federal basic personal amount of \$13,808 may be charged a late-filing penalty.

For example: If an individual's net self-employment income and pensionable employment income is more than \$3,500, they must contribute to the Canada Pension Plan (CPP). If an individual files their return late and has a balance owing of CPP, they are subject to a late-filing penalty. The penalty is 5% of any balance owing, plus 1% for each full month that the return is late to a maximum of 12 months.