

Federal and Provincial/Territorial Income Taxes Payable by Individuals at Various Levels of Taxable Income — 2008
(Prepared from information available as of October 23, 2008)

This table shows the combined federal and provincial (or territorial) income taxes payable, including surtaxes, assuming only the basic personal tax credit is claimed (except for non-residents — see footnote 1, below), and that all income is either interest or ordinary income (such as salary). When income includes at least \$1,019 of salary, the Canada Employment Credit, described under **Personal Tax Credits — 2008** (see table), will reduce the results shown by \$153 (\$128 in Quebec). Depending on the types of income and deductions, the Alternative Minimum Tax may apply.

	British Columbia		Manitoba	New Brunswick	Newfoundland and Labrador	Non-resident ¹	Northwest Territories ⁶	Nova Scotia	Nunavut ⁶	Ontario ⁶	Prince Edward Island	Quebec ⁷	Saskatchewan	Yukon
2008	Alberta													
\$1,000,000	\$377,566	\$419,039	\$448,672	\$453,743	\$435,389	\$415,320	\$413,225	\$465,960	\$387,996	\$445,736	\$457,353	\$466,574	\$424,739	\$407,994
\$500,000	\$182,566	\$200,539	\$216,672	\$218,993	\$210,389	\$200,720	\$197,975	\$224,710	\$185,496	\$213,688	\$220,503	\$225,499	\$204,739	\$196,004
\$400,000	\$143,566	\$156,839	\$170,272	\$172,043	\$165,389	\$157,800	\$154,925	\$176,460	\$144,996	\$167,278	\$173,133	\$177,284	\$160,739	\$153,606
\$300,000	\$104,566	\$113,139	\$123,872	\$125,093	\$120,389	\$114,880	\$111,875	\$128,210	\$104,496	\$120,868	\$125,763	\$129,069	\$116,739	\$111,208
\$250,000	\$85,066	\$91,289	\$100,672	\$101,618	\$97,889	\$93,420	\$90,350	\$104,085	\$84,246	\$97,664	\$102,078	\$104,961	\$94,739	\$90,009
\$200,000	\$65,566	\$69,439	\$77,472	\$78,143	\$75,389	\$71,960	\$68,825	\$79,960	\$63,996	\$74,459	\$78,393	\$80,854	\$72,739	\$68,810
\$150,000	\$46,066	\$47,589	\$54,272	\$54,668	\$52,889	\$50,500	\$47,300	\$55,835	\$43,746	\$51,254	\$54,708	\$56,746	\$50,739	\$47,611
\$100,000	\$27,261	\$26,435	\$31,768	\$32,041	\$31,084	\$30,070	\$26,786	\$32,406	\$24,771	\$28,745	\$31,718	\$33,220	\$29,671	\$27,429
\$90,000	\$23,661	\$22,549	\$27,428	\$27,761	\$26,884	\$26,222	\$22,966	\$27,908	\$21,271	\$24,404	\$27,417	\$28,649	\$25,771	\$23,628
\$80,000	\$20,061	\$18,727	\$23,088	\$23,481	\$22,684	\$22,374	\$19,146	\$23,493	\$17,771	\$20,063	\$23,147	\$24,078	\$21,871	\$19,827
\$70,000	\$16,692	\$15,309	\$18,978	\$19,432	\$18,715	\$18,867	\$15,627	\$19,457	\$14,617	\$16,191	\$19,108	\$19,899	\$18,201	\$16,408
\$60,000	\$13,492	\$12,339	\$15,317	\$15,679	\$14,927	\$15,611	\$12,567	\$15,590	\$11,717	\$12,956	\$15,353	\$16,062	\$14,701	\$13,240
\$50,000	\$10,292	\$9,369	\$11,842	\$11,931	\$11,397	\$12,355	\$9,507	\$11,881	\$8,817	\$9,841	\$11,773	\$12,225	\$11,201	\$10,072
\$40,000	\$7,092	\$6,399	\$8,367	\$8,183	\$7,867	\$9,099	\$6,447	\$8,186	\$5,917	\$6,726	\$8,193	\$8,388	\$7,701	\$6,904
\$30,000	\$4,444	\$4,113	\$5,544	\$5,246	\$4,900	\$6,660	\$4,101	\$5,043	\$3,806	\$4,350	\$5,245	\$5,312	\$4,936	\$4,496
\$20,000	\$1,944	\$2,107	\$2,864	\$2,734	\$2,580	\$4,440	\$2,011	\$2,638	\$1,906	\$2,245	\$2,765	\$2,460	\$2,336	\$2,292
Top marginal rates:														
Canadian dividends														
(eligible)	16.00%	18.47%	23.83%	23.18%	28.11%	21.53% ²	18.25%	28.35%	22.24%	23.96%	24.44%	29.69%	20.35%	17.23%
(non-eligible)	26.46%	31.58%	37.40%	35.40%	33.33%	28.98% ²	29.65%	33.06%	28.96%	31.34%	36.63%	36.35%	30.83%	30.49%
Capital gains	19.50%	21.85%	23.20%	23.48%	22.50%	21.46%	21.53%	24.13%	20.25%	23.20%	23.69%	24.11%	22.00%	21.20%
Other income	39.00%	43.70%	46.40%	46.95%	45.00%	42.92% ²	43.05%	48.25%	40.50%	46.41%	47.37%	48.22%	44.00%	42.40%
Dividend tax credit														
(eligible) ³	27.97%	30.97%	29.97%	30.97%	25.62%	28.07%	30.47%	28.70%	25.17%	29.89%	30.52%	27.74%	29.97%	30.52%
(non-eligible) ⁴	17.83%	18.43%	16.48%	18.63%	18.33%	19.73%	19.33%	21.80%	17.33%	21.34%	18.06%	19.13%	19.33%	18.00%
Maximum value of additional credits⁵	25.00%	20.06%	25.90%	25.12%	23.20%	22.20%	20.90%	24.67%	19.00%	24.44%	25.78%	32.53%	26.00%	22.39%

1 The table assumes the non-resident will not qualify for the federal personal basic credit of \$9,600. Non-residents may claim the personal basic credit only if all or substantially all (i.e., 90% or more) of the non-resident's worldwide income is included in his or her taxable income earned in Canada for the year. The non-resident amounts apply to income taxable in Canada that is not earned in a province or territory.

2 Non-resident rates for interest and dividends apply only in limited circumstances. Generally, interest (commencing 2008, other than most interest paid to arm's length non-residents) and dividends paid to non-residents are subject to Part XIII withholding tax.

3 Taxpayers in top brackets (i.e., taxable income above \$123,184) who receive Canadian eligible dividends can determine their tax by multiplying the dividend tax credit by the amount of eligible dividends (grossed up by 45%) and subtracting the result from the amount of tax shown in the table. For example, a Manitoba resident with \$200,000 taxable income consisting of \$185,500 salary plus \$14,500 of grossed-up eligible dividends (\$10,000 actual dividends) will pay the \$77,472 tax shown, less 29.97% of \$14,500, yielding \$73,126.

4 Taxpayers in top brackets (i.e., taxable income above \$123,184) who receive Canadian non-eligible dividends can determine their tax by multiplying the dividend tax credit by the amount of non-eligible dividends (grossed up by 25%) and subtracting the result from the amount of tax shown in the table. For example, an Alberta resident with \$250,000 taxable income consisting of \$240,000 salary plus \$10,000 of grossed-up non-eligible dividends (\$8,000 actual dividends) will pay the \$85,066 tax shown, less 17.83% of \$10,000, yielding \$83,283.

5 When personal tax credits in addition to the basic personal tax credit are available, the results in this table are too high. For taxpayers in the top tax bracket of their jurisdictions, the amounts can be adjusted by subtracting the product of the percentage indicated (maximum value of additional credits) and the amount of each additional credit. Charitable donations over \$200 have a higher maximum value.

6 Amounts do not include the Northwest Territories and Nunavut employees' payroll taxes or the Ontario Health Premium.

7 Taxable income may differ for federal and Quebec purposes, in which case the amounts shown in the table may require adjustment.