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2010 TAX RATE CARD

British Columbia

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 18,708	15.00%	7.50%	2.08%	0.00%
$ 18,709	$ 29,441	23.66%	11.83%	8.16%	0.00%
$ 29,442	$ 35,859	20.06%	10.03%	4.16%	0.00%
$ 35,860	$ 40,970	22.70%	11.35%	7.46%	0.00%
$ 40,971	$ 71,719	29.70%	14.85%	16.21%	5.80%
$ 71,720	$ 81,941	32.50%	16.25%	19.71%	5.80%
$ 81,942	$ 82,342	36.50%	18.25%	24.71%	11.56%
$ 82,343	$ 99,987	38.29%	19.15%	26.94%	13.66%
$ 99,988	$ 127,021	40.70%	20.35%	29.96%	17.13%
$ 127,022		43.70%	21.85%	33.71%	21.45%

Alberta

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 16,775	15.00%	7.50%	2.08%	0.00%
$ 16,776	$ 40,970	25.00%	12.50%	10.21%	0.00%
$ 40,971	$ 81,941	32.00%	16.00%	18.98%	5.80%
$ 81,942	$ 127,021	36.00%	18.00%	23.96%	11.56%
$ 127,022		39.00%	19.50%	27.71%	15.88%

Saskatchewan

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 13,348	15.00%	7.50%	2.08%	0.00%
$ 13,349	$ 40,354	26.00%	13.00%	8.33%	0.00%
$ 40,355	$ 40,970	28.00%	14.00%	10.83%	2.88%
$ 40,971	$ 81,941	35.00%	17.50%	19.58%	8.68%
$ 81,942	$ 115,297	39.00%	19.50%	24.58%	14.44%
$ 115,298	$ 127,021	41.00%	20.50%	27.08%	17.32%
$ 127,022		44.00%	22.00%	30.83%	21.64%

Manitoba

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 8,134	0.00%	0.00%	0.00%	0.00%
$ 8,135	$ 10,382	10.80%	5.40%	10.38%	0.00%
$ 10,383	$ 31,000	25.80%	12.90%	12.46%	0.00%
$ 31,001	$ 40,970	27.75%	13.88%	14.89%	2.52%
$ 40,971	$ 67,000	34.75%	17.38%	23.65%	8.32%
$ 67,001	$ 81,941	39.40%	19.70%	29.46%	15.02%
$ 81,942	$ 127,021	43.40%	21.70%	34.46%	21.07%
$ 127,022		46.40%	23.20%	38.20%	23.20%

Ontario

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 13,022	15.00%	7.50%	2.08%	0.00%
$ 13,023	$ 17,101	25.10%	12.55%	3.46%	0.00%
$ 17,102	$ 37,106	20.05%	10.03%	2.77%	0.00%
$ 37,107	$ 40,970	24.15%	12.08%	7.89%	3.96%
$ 40,971	$ 65,344	31.15%	15.58%	16.64%	9.76%
$ 65,345	$ 74,214	32.98%	16.49%	17.81%	10.55%
$ 74,215	$ 76,986	35.39%	17.70%	20.82%	14.03%
$ 76,987	$ 81,941	39.41%	19.71%	23.82%	16.49%
$ 81,942	$ 127,021	43.41%	21.71%	28.82%	22.25%
$ 127,022		46.41%	23.21%	32.57%	26.57%

Quebec

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 13,070	12.53%	6.27%	1.74%	0.00%
$ 13,071	$ 38,385	28.53%	14.27%	11.74%	5.90%
$ 38,386	$ 40,970	32.53%	16.27%	16.74%	11.66%
$ 40,971	$ 76,770	38.37%	19.19%	24.04%	16.51%
$ 76,771	$ 81,941	42.37%	21.19%	29.04%	22.27%
$ 81,942	$ 127,021	45.71%	22.86%	33.22%	27.08%
$ 127,022		48.22%	24.11%	36.35%	30.68%

Nunavut

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	2.08%	0.00%
$ 10,383	$ 11,714	15.00%	7.50%	5.83%	0.00%
$ 11,715	$ 40,970	19.00%	9.50%	14.58%	7.08%
$ 40,971	$ 81,941	29.00%	14.50%	17.08%	9.96%
$ 81,942	$ 127,021	35.00%	17.50%	22.08%	15.72%
$ 127,022		40.50%	20.25%	28.96%	23.64%

Nova Scotia

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 11,644	15.00%	7.50%	2.08%	0.00%
$ 11,645	$ 15,000	23.79%	11.90%	3.44%	0.12%
$ 15,001	$ 21,000	28.79%	14.40%	9.69%	7.32%
$ 21,001	$ 29,590	23.79%	11.90%	3.44%	0.12%
$ 29,591	$ 40,970	29.95%	14.98%	11.14%	8.99%
$ 40,971	$ 59,180	36.95%	18.48%	19.89%	14.78%
$ 59,181	$ 81,369	38.67%	19.34%	22.04%	17.26%
$ 81,370	$ 81,941	40.34%	20.17%	23.16%	18.41%
$ 81,942	$ 93,000	44.34%	22.17%	28.16%	24.17%
$ 93,001	$ 127,021	45.25%	22.63%	29.21%	25.48%
$ 127,022		48.25%	24.13%	33.06%	29.80%

New Brunswick

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 14,648	15.00%	7.50%	2.08%	0.00%
$ 14,649	$ 32,848	27.30%	13.65%	10.83%	0.71%
$ 32,849	$ 36,421	24.30%	12.15%	7.08%	0.00%
$ 36,422	$ 40,970	27.50%	13.75%	11.08%	0.99%
$ 40,971	$ 72,843	34.50%	17.25%	19.83%	6.79%
$ 72,844	$ 81,941	35.30%	17.65%	20.83%	7.95%
$ 81,942	$ 118,427	39.30%	19.65%	25.83%	13.71%
$ 118,428	$ 127,021	40.30%	20.15%	27.08%	15.15%
$ 127,022		43.30%	21.65%	30.83%	19.47%

Prince Edward Island

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,259	0.00%	0.00%	0.00%	0.00%
$ 10,260	$ 10,382	9.80%	4.90%	9.63%	0.00%
$ 10,383	$ 15,000	24.80%	12.40%	11.71%	0.00%
$ 15,001	$ 20,000	29.80%	14.90%	17.96%	6.43%
$ 20,001	$ 31,984	24.80%	12.40%	11.71%	0.00%
$ 31,985	$ 40,970	28.80%	14.40%	16.71%	4.99%
$ 40,971	$ 63,969	35.80%	17.90%	25.46%	10.79%
$ 63,970	$ 81,941	38.70%	19.35%	29.08%	14.96%
$ 81,942	$ 98,143	42.70%	21.35%	34.08%	20.72%
$ 98,144	$ 127,021	44.37%	22.19%	35.91%	21.64%
$ 127,022		47.37%	23.69%	39.66%	25.96%

Newfoundland

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 15,132	15.00%	7.50%	2.08%	0.00%
$ 15,133	$ 16,022	22.70%	11.35%	5.46%	0.00%
$ 16,023	$ 19,535	38.70%	19.35%	25.46%	20.30%
$ 19,536	$ 31,278	22.70%	11.35%	5.46%	0.00%
$ 31,279	$ 40,970	27.80%	17.40%	11.83%	4.61%
$ 40,971	$ 62,121	34.80%	18.75%	20.58%	10.41%
$ 62,122	$ 81,941	37.50%	20.75%	23.96%	14.30%
$ 81,942	$ 127,021	41.50%		28.96%	20.06%
$ 127,022		44.50%	22.25%	32.71%	24.38%

Northwest Territories

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 12,740	15.00%	7.50%	2.08%	0.00%
$ 12,741	$ 37,106	20.90%	10.45%	2.08%	0.00%
$ 37,107	$ 40,970	23.60%	11.80%	5.33%	0.00%
$ 40,971	$ 74,214	30.60%	15.30%	14.08%	5.80%
$ 74,215	$ 81,941	34.20%	17.10%	18.58%	7.06%
$ 81,942	$ 120,656	38.20%	19.10%	23.58%	12.82%
$ 120,657	$ 127,021	40.05%	20.03%	25.89%	15.49%
$ 127,022		43.05%	21.53%	29.64%	19.81%

Yukon

Income		Earnings	Capital	Dividends	
Lower limit	upper limit		Gains	Non-Eligible	Eligible
$ -	$ 10,382	0.00%	0.00%	0.00%	0.00%
$ 10,383	$ 40,970	22.04%	11.02%	5.32%	0.00%
$ 40,971	$ 80,708	31.68%	15.84%	17.37%	4.14%
$ 80,709	$ 81,941	32.16%	16.08%	17.70%	4.06%
$ 81,942	$ 127,021	38.01%	19.01%	25.01%	12.48%
$ 127,022		42.40%	21.20%	30.49%	18.80%