

# 2012 TAX RATE CARD

## British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 10,822	0.00%	0.00%	0.00%	0.00%
\$ 10,823	\$ 11,354	15.00%	7.50%	0.00%	0.00%
\$ 11,355	\$ 37,013	20.06%	10.03%	4.16%	0.00%
\$ 37,014	\$ 42,707	22.70%	11.35%	7.46%	0.00%
\$ 42,708	\$ 74,028	29.70%	14.85%	16.21%	6.46%
\$ 74,029	\$ 84,993	32.50%	16.25%	19.71%	10.32%
\$ 84,994	\$ 85,414	34.29%	17.15%	21.95%	12.79%
\$ 85,415	\$ 103,205	38.29%	19.15%	26.95%	18.31%
\$ 103,206	\$ 132,406	40.70%	20.35%	29.96%	21.64%
\$ 132,407		43.70%	21.85%	33.71%	25.78%

## Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 10,822	0.00%	0.00%	0.00%	0.00%
\$ 10,823	\$ 17,282	15.00%	7.50%	0.00%	0.00%
\$ 17,283	\$ 42,707	25.00%	12.50%	10.21%	0.00%
\$ 42,708	\$ 85,414	32.00%	16.00%	18.98%	9.63%
\$ 85,415	\$ 132,406	36.00%	18.00%	23.96%	15.15%
\$ 132,407		39.00%	19.50%	27.71%	19.29%

## Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 10,822	0.00%	0.00%	0.00%	0.00%
\$ 10,823	\$ 14,949	15.00%	7.50%	0.00%	0.00%
\$ 14,950	\$ 42,065	26.00%	13.00%	10.83%	0.00%
\$ 42,066	\$ 42,707	28.00%	14.00%	13.33%	2.73%
\$ 42,708	\$ 85,414	35.00%	17.50%	22.08%	12.39%
\$ 85,415	\$ 120,185	39.00%	19.50%	27.08%	17.91%
\$ 120,186	\$ 132,406	41.00%	20.50%	29.58%	20.67%
\$ 132,407		44.00%	22.00%	33.33%	24.81%

## Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 8,634	0.00%	0.00%	0.00%	0.00%
\$ 8,635	\$ 10,822	10.80%	5.40%	0.00%	0.00%
\$ 10,823	\$ 31,000	25.80%	12.90%	13.40%	0.00%
\$ 31,001	\$ 42,707	27.75%	13.88%	15.83%	0.44%
\$ 42,708	\$ 67,000	34.75%	17.38%	24.58%	10.31%
\$ 67,001	\$ 85,414	39.40%	19.70%	30.40%	15.01%
\$ 85,415	\$ 132,406	43.40%	21.70%	35.40%	22.51%
\$ 132,407		46.40%	23.20%	39.15%	26.74%

## Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 9,405	0.00%	0.00%	0.00%	0.00%
\$ 9,406	\$ 10,822	5.05%	2.53%	0.00%	0.00%
\$ 10,823	\$ 39,020	20.05%	10.03%	2.77%	0.00%
\$ 39,021	\$ 42,707	24.15%	12.08%	7.90%	3.77%
\$ 42,708	\$ 68,719	31.15%	15.58%	16.65%	13.43%
\$ 68,720	\$ 78,043	32.98%	16.49%	17.81%	14.19%
\$ 78,044	\$ 80,963	35.39%	17.70%	20.82%	17.52%
\$ 80,964	\$ 85,414	39.41%	19.71%	23.82%	19.88%
\$ 85,415	\$ 132,406	43.41%	21.71%	28.82%	25.40%
\$ 132,407		46.41%	23.21%	32.57%	29.54%

## Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 10,822	0.00%	0.00%	0.00%	0.00%
\$ 10,823	\$ 10,925	20.00%	10.00%	0.00%	0.00%
\$ 10,926	\$ 40,100	28.53%	14.27%	11.74%	5.64%
\$ 40,101	\$ 42,707	32.53%	16.27%	16.74%	11.16%
\$ 42,708	\$ 80,200	38.37%	19.19%	24.04%	19.22%
\$ 80,201	\$ 85,414	42.37%	21.19%	29.04%	24.74%
\$ 85,415	\$ 132,406	45.71%	22.86%	33.22%	29.35%
\$ 132,407		48.22%	24.11%	36.35%	32.81%

## Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 10,822	0.00%	0.00%	0.00%	0.00%
\$ 10,823	\$ 12,211	15.00%	7.50%	0.00%	0.00%
\$ 12,212	\$ 40,721	19.00%	9.50%	2.08%	0.00%
\$ 40,722	\$ 42,707	22.00%	11.00%	5.83%	2.03%
\$ 42,708	\$ 81,442	29.00%	14.50%	14.58%	11.69%
\$ 81,443	\$ 85,414	31.00%	15.50%	17.08%	14.45%
\$ 85,415	\$ 132,406	35.00%	17.50%	22.08%	19.97%
\$ 132,407		40.50%	20.25%	28.96%	27.56%

## Nova Scotia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 8,481	0.00%	0.00%	0.00%	0.00%
\$ 8,482	\$ 10,822	8.79%	4.40%	0.00%	0.00%
\$ 10,823	\$ 29,590	23.79%	11.90%	3.45%	0.00%
\$ 29,591	\$ 42,707	29.95%	14.98%	11.15%	8.39%
\$ 42,708	\$ 59,180	36.95%	18.48%	19.90%	18.05%
\$ 59,181	\$ 85,414	38.67%	19.34%	22.05%	20.42%
\$ 85,415	\$ 93,000	42.67%	21.34%	27.05%	25.94%
\$ 93,001	\$ 132,406	43.50%	21.75%	28.08%	27.09%
\$ 132,407	\$ 150,000	46.50%	23.25%	31.23%	31.23%
\$ 150,001		50.00%	25.00%	36.21%	36.06%

## New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 9,203	0.00%	0.00%	0.00%	0.00%
\$ 9,204	\$ 10,822	9.10%	4.55%	0.00%	0.00%
\$ 10,823	\$ 38,190	24.10%	12.05%	6.83%	0.00%
\$ 38,191	\$ 42,707	27.10%	13.55%	10.58%	0.00%
\$ 42,708	\$ 76,380	34.10%	17.05%	19.33%	9.77%
\$ 76,381	\$ 85,414	34.40%	17.20%	19.71%	10.18%
\$ 85,415	\$ 124,178	38.40%	19.20%	24.71%	15.70%
\$ 124,179	\$ 132,406	40.30%	20.15%	27.08%	18.33%
\$ 132,407		43.30%	21.65%	30.83%	22.47%

## Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 7,708	0.00%	0.00%	0.00%	0.00%
\$ 7,709	\$ 10,822	9.80%	4.90%	0.00%	0.00%
\$ 10,823	\$ 31,984	24.80%	12.40%	13.08%	0.00%
\$ 31,985	\$ 42,707	28.80%	14.40%	18.08%	4.53%
\$ 42,708	\$ 63,969	35.80%	17.90%	26.83%	14.19%
\$ 63,970	\$ 85,414	38.70%	19.35%	30.46%	18.19%
\$ 85,415	\$ 98,145	42.70%	21.35%	35.46%	23.71%
\$ 98,146	\$ 132,406	44.37%	22.19%	37.42%	24.56%
\$ 132,407		47.37%	23.69%	41.17%	28.70%

## Newfoundland

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 8,237	0.00%	0.00%	0.00%	0.00%
\$ 8,238	\$ 10,822	7.70%	3.85%	2.08%	0.00%
\$ 10,823	\$ 32,893	22.70%	11.35%	5.46%	0.00%
\$ 32,894	\$ 42,707	27.50%	13.75%	11.46%	2.04%
\$ 42,708	\$ 65,785	34.50%	17.25%	20.21%	11.70%
\$ 65,786	\$ 85,414	35.30%	17.65%	21.21%	12.81%
\$ 85,415	\$ 132,406	39.30%	19.65%	26.21%	18.33%
\$ 132,407		42.30%	21.15%	29.96%	22.47%

## Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 10,822	0.00%	0.00%	0.00%	0.00%
\$ 10,823	\$ 13,280	15.00%	7.50%	0.00%	0.00%
\$ 13,281	\$ 38,680	20.90%	10.45%	1.96%	0.00%
\$ 38,681	\$ 42,707	23.60%	11.80%	5.33%	0.00%
\$ 42,708	\$ 77,360	30.60%	15.30%	14.08%	5.63%
\$ 77,361	\$ 85,414	34.20%	17.10%	18.58%	10.60%
\$ 85,415	\$ 125,771	38.20%	19.10%	23.58%	16.12%
\$ 125,772	\$ 132,406	40.05%	20.03%	25.90%	18.67%
\$ 132,407		43.05%	21.53%	29.65%	22.81%

## Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 10,822	0.00%	0.00%	0.00%	0.00%
\$ 10,823	\$ 42,707	22.04%	11.02%	5.25%	0.00%
\$ 42,708	\$ 81,497	31.68%	15.84%	17.30%	2.18%
\$ 81,498	\$ 85,414	32.16%	16.08%	17.62%	1.81%
\$ 85,415	\$ 132,406	38.01%	19.01%	24.93%	9.88%
\$ 132,407		42.40%	21.20%	30.41%	15.93%

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