

2013 Marginal Tax vs Average Tax

British Columbia

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,038	0.00%	\$ -	\$ -
\$ 11,039	\$ 27,012	20.06%	\$ 5,210	\$ 5,210
\$ 37,014	\$ 43,561	22.70%	\$ 1,486	\$ 1,486
\$ 43,562	\$ 75,138	29.70%	\$ 1,912	\$ 9,378
\$ 75,139	\$ 86,268	32.50%		\$ 3,617
\$ 86,269	\$ 87,123	34.29%		\$ 293
\$ 87,124	\$ 104,754	38.29%		\$ 6,751
\$ 87,124	\$ 135,054	40.70%		\$ 5,241
\$ 135,055	\$ -	43.70%		
Total Tax			\$ 8,609	\$ 31,975
Average Tax Rate (%)			17.2%	32.0%
Marginal Tax Rate (%)			32.5%	40.7%

Alberta

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,038	0.00%	\$ -	\$ -
\$ 11,039	\$ 17,593	15.00%	\$ 983	\$ 983
\$ 17,594	\$ 43,561	25.00%	\$ 6,492	\$ 6,492
\$ 43,562	\$ 87,123	32.00%	\$ 2,060	\$ 13,940
\$ 87,124	\$ 135,054	36.00%		\$ 4,635
\$ 135,055	\$ -	39.00%		
Total Tax			\$ 9,535	\$ 26,050
Average Tax Rate (%)			19.1%	26.0%
Marginal Tax Rate (%)			32.0%	36.0%

Saskatchewan

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,038	0.00%	\$ -	\$ -
\$ 11,039	\$ 15,241	15.00%	\$ 630	\$ 630
\$ 15,242	\$ 42,906	26.00%	\$ 7,193	\$ 7,193
\$ 42,907	\$ 43,561	28.00%	\$ 183	\$ 183
\$ 43,562	\$ 87,123	35.00%	\$ 2,253	\$ 15,246
\$ 87,124	\$ 122,589	39.00%		\$ 5,022
\$ 122,590	\$ 135,054	41.00%		
\$ 135,055	\$ -	44.00%		
Total Tax			\$ 9,629	\$ 27,644
Average Tax Rate (%)			19.3%	27.6%
Marginal Tax Rate (%)			35.0%	39.0%

Manitoba

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 8,884	0.00%	\$ -	\$ -
\$ 8,885	\$ 11,038	10.80%	\$ 233	\$ 233
\$ 11,039	\$ 31,000	25.80%	\$ 5,150	\$ 5,150
\$ 31,001	\$ 43,561	27.75%	\$ 3,485	\$ 3,485
\$ 43,562	\$ 67,000	34.75%	\$ 2,237	\$ 8,145
\$ 67,001	\$ 87,123	39.40%		\$ 7,928
\$ 87,124	\$ 135,054	43.40%		\$ 5,588
\$ 135,055	\$ -	46.40%		
Total Tax			\$ 11,105	\$ 30,529
Average Tax Rate (%)			22.2%	30.5%
Marginal Tax Rate (%)			34.8%	43.4%

Ontario

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 9,574	0.00%	\$ -	\$ -
\$ 9,575	\$ 11,038	5.05%	\$ 74	\$ 74
\$ 11,039	\$ 39,723	20.05%	\$ 5,751	\$ 5,751
\$ 39,724	\$ 43,561	24.15%	\$ 927	\$ 927
\$ 43,562	\$ 69,563	31.15%	\$ 2,005	\$ 8,224
\$ 69,564	\$ 79,448	32.98%		\$ 3,128
\$ 79,449	\$ 82,422	35.39%		\$ 1,052
\$ 82,423	\$ 87,123	39.41%		\$ 1,852
\$ 87,124	\$ 135,054	43.41%		\$ 20,806
\$ 135,055	\$ 509,000	46.41%		
Total Tax			\$ 8,757	\$ 41,814
Average Tax Rate (%)			17.5%	41.8%
Marginal Tax Rate (%)			35.4%	43.4%

Quebec

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,038	0.00%	\$ -	\$ -
\$ 11,039	\$ 11,195	20.00%	\$ 31	\$ 31
\$ 11,196	\$ 41,095	28.53%	\$ 8,530	\$ 8,530
\$ 41,096	\$ 43,561	32.53%	\$ 802	\$ 802
\$ 43,562	\$ 82,190	38.37%	\$ 2,470	\$ 14,822
\$ 82,191	\$ 87,123	42.37%		\$ 2,090
\$ 87,124	\$ 135,054	47.46%		\$ 6,111
\$ 135,055	\$ -	49.97%		
Total Tax			\$ 11,834	\$ 32,385
Average Tax Rate (%)			23.7%	32.4%
Marginal Tax Rate (%)			38.4%	47.5%

Nunavut

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,038	0.00%	\$ -	\$ -
\$ 11,039	\$ 12,455	15.00%	\$ 212	\$ 212
\$ 12,456	\$ 41,535	19.00%	\$ 5,525	\$ 5,525
\$ 41,536	\$ 43,561	22.00%	\$ 446	\$ 446
\$ 43,562	\$ 83,071	29.00%	\$ 1,867	\$ 11,458
\$ 83,072	\$ 87,123	31.00%		\$ 1,256
\$ 87,124	\$ 135,054	35.00%		\$ 4,507
\$ 135,055	\$ -	40.50%		
Total Tax			\$ 8,050	\$ 18,896
Average Tax Rate (%)			16.1%	18.9%
Marginal Tax Rate (%)			22.0%	29.0%

Nova Scotia

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 8,481	0.00%	\$ -	\$ -
\$ 8,482	\$ 11,038	8.79%	\$ 225	\$ 225
\$ 11,039	\$ 29,590	23.79%	\$ 4,413	\$ 4,413
\$ 29,591	\$ 43,561	29.95%	\$ 4,184	\$ 4,184
\$ 43,562	\$ 59,180	36.95%	\$ 2,379	\$ 5,771
\$ 59,181	\$ 87,123	38.67%		\$ 10,805
\$ 87,124	\$ 93,000	42.67%		\$ 2,507
\$ 93,001	\$ 135,054	43.50%		\$ 3,045
\$ 135,055	\$ 150,000	46.50%		
\$ 150,001	\$ -	50.00%		
Total Tax			\$ 11,201	\$ 30,950
Average Tax Rate (%)			22.4%	30.9%
Marginal Tax Rate (%)			42.7%	43.5%

New Brunswick

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 9,388	0.00%	\$ -	\$ -
\$ 9,389	\$ 11,038	9.10%	\$ 150	\$ 150
\$ 11,039	\$ 38,954	24.39%	\$ 6,808	\$ 6,808
\$ 38,955	\$ 43,561	28.46%	\$ 1,311	\$ 1,311
\$ 43,562	\$ 77,908	35.46%	\$ 2,283	\$ 12,179
\$ 77,909	\$ 87,123	36.46%		\$ 3,359
\$ 87,124	\$ 126,662	40.46%		\$ 5,210
\$ 126,663	\$ 135,054	42.07%		
\$ 135,055	\$ -	45.07%		
Total Tax			\$ 10,552	\$ 29,018
Average Tax Rate (%)			21.1%	29.0%
Marginal Tax Rate (%)			36.5%	42.1%

Prince Edward Island

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 7,708	0.00%	\$ -	\$ -
\$ 7,709	\$ 11,038	9.80%	\$ 326	\$ 326
\$ 11,039	\$ 31,984	24.80%	\$ 5,194	\$ 5,194
\$ 31,985	\$ 43,561	28.80%	\$ 3,334	\$ 3,334
\$ 43,562	\$ 63,969	35.80%	\$ 2,305	\$ 7,306
\$ 63,970	\$ 87,123	38.70%		\$ 8,960
\$ 87,124	\$ 98,145	42.70%		\$ 4,706
\$ 98,146	\$ 135,054	44.37%		\$ 823
\$ 135,055	\$ -	47.37%		
Total Tax			\$ 11,159	\$ 30,649
Average Tax Rate (%)			22.3%	30.6%
Marginal Tax Rate (%)			42.7%	44.4%

Newfoundland

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 8,451	0.00%	\$ -	\$ -
\$ 8,452	\$ 11,038	7.70%	\$ 199	\$ 199
\$ 11,039	\$ 33,748	22.70%	\$ 5,155	\$ 5,155
\$ 33,749	\$ 43,561	27.50%	\$ 2,698	\$ 2,698
\$ 43,562	\$ 67,496	34.50%	\$ 2,221	\$ 8,257
\$ 67,497	\$ 87,123	35.30%		\$ 6,928
\$ 87,124	\$ 135,054	39.30%		\$ 5,060
\$ 135,055	\$ -	42.30%		
Total Tax			\$ 10,273	\$ 28,298
Average Tax Rate (%)			20.5%	28.3%
Marginal Tax Rate (%)			39.3%	39.3%

Northwest Territories

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,038	0.00%	\$ -	\$ -
\$ 11,039	\$ 13,546	15.00%	\$ 376	\$ 376
\$ 13,547	\$ 39,453	20.90%	\$ 5,414	\$ 5,414
\$ 39,454	\$ 43,561	23.60%	\$ 969	\$ 969
\$ 43,562	\$ 78,908	30.60%	\$ 1,970	\$ 10,816
\$ 78,909	\$ 87,123	34.20%		\$ 2,809
\$ 87,124	\$ 128,286	38.20%		\$ 4,919
\$ 128,287	\$ 135,054	40.05%		
\$ 135,055	\$ -	43.05%		
Total Tax			\$ 8,730	\$ 25,303
Average Tax Rate (%)			17.5%	25.3%
Marginal Tax Rate (%)			30.6%	38.2%

Yukon

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,038	0.00%	\$ -	\$ -
\$ 11,039	\$ 43,561	22.04%	\$ 7,168	\$ 7,168
\$ 43,562	\$ 81,888	31.68%	\$ 2,040	\$ 12,142
\$ 81,889	\$ 87,123	32.16%		\$ 1,683
\$ 87,124	\$ 135,054	38.01%		\$ 4,894
\$ 135,055	\$ -	42.40%		
Total Tax			\$ 9,207	\$ 25,887
Average Tax Rate (%)			18.4%	25.9%
Marginal Tax Rate (%)			31.7%	38.0%

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