

2013 TAX RATE CARD

British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,038	0.00%	0.00%	0.00%	0.00%
\$ 11,039	\$ 37,013	20.06%	10.03%	4.16%	0.00%
\$ 37,014	\$ 43,561	22.70%	11.35%	7.46%	0.00%
\$ 43,562	\$ 75,138	29.70%	14.85%	16.21%	6.46%
\$ 75,139	\$ 86,268	32.50%	16.25%	19.71%	10.32%
\$ 86,269	\$ 87,123	34.29%	17.15%	21.95%	12.79%
\$ 87,124	\$ 104,754	38.29%	19.15%	26.95%	18.31%
\$ 104,755	\$ 135,054	40.70%	20.35%	29.96%	21.64%
\$ 135,055		43.70%	21.85%	33.71%	25.78%

Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,038	0.00%	0.00%	0.00%	0.00%
\$ 11,039	\$ 17,593	15.00%	7.50%	0.00%	0.00%
\$ 17,594	\$ 43,561	25.00%	12.50%	10.21%	0.00%
\$ 43,562	\$ 87,123	32.00%	16.00%	18.96%	9.63%
\$ 87,124	\$ 135,054	36.00%	18.00%	23.96%	15.15%
\$ 135,055		39.00%	19.50%	27.71%	19.29%

Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,038	0.00%	0.00%	0.00%	0.00%
\$ 11,039	\$ 15,241	15.00%	7.50%	0.00%	0.00%
\$ 15,242	\$ 42,906	26.00%	13.00%	10.83%	0.00%
\$ 42,907	\$ 43,561	28.00%	14.00%	13.33%	2.73%
\$ 43,562	\$ 87,123	35.00%	17.50%	22.08%	12.39%
\$ 87,124	\$ 122,589	39.00%	19.50%	27.08%	17.91%
\$ 122,590	\$ 135,054	41.00%	20.50%	29.58%	20.67%
\$ 135,055		44.00%	22.00%	33.33%	24.81%

Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 8,884	0.00%	0.00%	0.00%	0.00%
\$ 8,885	\$ 11,038	10.80%	5.40%	0.00%	0.00%
\$ 11,039	\$ 31,000	25.80%	12.90%	13.40%	0.00%
\$ 31,001	\$ 43,561	27.75%	13.88%	15.83%	0.44%
\$ 43,562	\$ 67,000	34.75%	17.38%	24.58%	10.31%
\$ 67,001	\$ 87,123	39.40%	19.70%	30.40%	15.01%
\$ 87,124	\$ 135,054	43.40%	21.70%	35.40%	22.51%
\$ 135,055		46.40%	23.20%	39.15%	26.74%

Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 9,574	0.00%	0.00%	0.00%	0.00%
\$ 9,575	\$ 11,038	5.05%	2.53%	0.00%	0.00%
\$ 11,039	\$ 39,723	20.05%	10.03%	2.77%	0.00%
\$ 39,724	\$ 43,561	24.15%	12.08%	7.90%	3.77%
\$ 43,562	\$ 69,963	31.15%	15.58%	16.65%	13.43%
\$ 69,964	\$ 79,448	32.98%	16.49%	17.81%	14.19%
\$ 79,449	\$ 82,422	35.39%	17.70%	20.82%	17.52%
\$ 82,423	\$ 87,123	39.41%	19.71%	23.82%	19.88%
\$ 87,124	\$ 135,054	43.41%	21.71%	28.82%	25.40%
\$ 135,055	\$ 509,000	46.41%	23.21%	32.57%	29.54%
\$ 509,001		49.53%	24.77%	36.47%	33.85%

Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,038	0.00%	0.00%	0.00%	0.00%
\$ 11,039	\$ 11,195	20.00%	10.00%	0.00%	0.00%
\$ 11,196	\$ 41,095	28.53%	14.27%	11.74%	5.64%
\$ 41,096	\$ 43,561	32.53%	16.27%	16.74%	11.16%
\$ 43,562	\$ 82,190	38.37%	19.19%	24.05%	19.22%
\$ 82,191	\$ 87,123	42.37%	21.19%	29.05%	24.74%
\$ 87,124	\$ 100,000	45.71%	22.86%	33.22%	29.35%
\$ 100,001	\$ 135,054	47.46%	23.73%	35.41%	31.77%
\$ 135,055		49.97%	24.99%	38.54%	35.22%

Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,038	0.00%	0.00%	0.00%	0.00%
\$ 11,039	\$ 12,455	15.00%	7.50%	0.00%	0.00%
\$ 12,456	\$ 41,535	19.00%	9.50%	2.08%	0.00%
\$ 41,536	\$ 43,561	22.00%	11.00%	5.83%	2.03%
\$ 43,562	\$ 83,071	29.00%	14.50%	14.58%	11.69%
\$ 83,072	\$ 87,123	31.00%	15.50%	17.08%	14.45%
\$ 87,124	\$ 135,054	35.00%	17.50%	22.08%	19.97%
\$ 135,055		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	\$ 11,038	8.79%	4.40%	0.00%	0.00%
\$ 11,039	\$ 29,590	23.79%	11.90%	3.45%	0.00%
\$ 29,591	\$ 43,561	29.95%	14.98%	11.15%	8.39%
\$ 43,562	\$ 59,180	36.95%	18.48%	19.90%	18.05%
\$ 59,181	\$ 87,123	38.67%	19.34%	22.05%	20.42%
\$ 87,124	\$ 93,000	42.67%	21.34%	27.05%	25.94%
\$ 93,001	\$ 135,054	43.50%	21.75%	28.08%	27.09%
\$ 135,055	\$ 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
\$ -	\$ 9,388	0.00%	0.00%	0.00%	0.00%
\$ 9,389	\$ 11,038	9.10%	4.55%	0.00%	0.00%
\$ 11,039	\$ 38,954	24.39%	12.20%	7.20%	0.00%
\$ 38,955	\$ 43,561	28.46%	14.23%	12.28%	1.99%
\$ 43,562	\$ 77,908	35.46%	17.73%	21.03%	11.65%
\$ 77,909	\$ 87,123	36.46%	18.23%	22.28%	13.03%
\$ 87,124	\$ 126,662	40.46%	20.23%	27.28%	28.55%
\$ 126,663	\$ 135,054	42.07%	21.04%	29.30%	20.77%
\$ 135,055		45.07%	22.54%	33.05%	24.91%

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	\$ 11,038	9.80%	4.90%	0.00%	0.00%
\$ 11,039	\$ 31,984	24.80%	12.40%	13.08%	0.00%
\$ 31,985	\$ 43,561	28.80%	14.40%	18.08%	4.53%
\$ 43,562	\$ 63,969	35.80%	17.90%	26.83%	14.19%
\$ 63,970	\$ 87,123	38.70%	19.35%	30.46%	18.19%
\$ 87,124	\$ 98,145	42.70%	21.35%	35.46%	23.71%
\$ 98,146	\$ 135,054	44.37%	22.19%	37.42%	24.56%
\$ 135,055		47.37%	23.69%	41.17%	28.70%

Newfoundland

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 8,451	0.00%	0.00%	0.00%	0.00%
\$ 8,452	\$ 11,038	7.70%	3.85%	2.08%	0.00%
\$ 11,039	\$ 33,748	22.70%	11.35%	5.46%	0.00%
\$ 33,749	\$ 43,561	27.50%	13.75%	11.46%	2.04%
\$ 43,562	\$ 67,496	34.50%	17.25%	20.21%	11.70%
\$ 67,497	\$ 87,123	35.30%	17.65%	21.21%	12.81%
\$ 87,124	\$ 135,054	39.30%	19.65%	26.21%	18.33%
\$ 135,055		42.30%	21.15%	29.96%	22.47%

Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,038	0.00%	0.00%	0.00%	0.00%
\$ 11,039	\$ 13,546	15.00%	7.50%	0.00%	0.00%
\$ 13,547	\$ 39,453	20.90%	10.45%	1.96%	0.00%
\$ 39,454	\$ 43,561	23.60%	11.80%	5.33%	0.00%
\$ 43,562	\$ 78,908	30.60%	15.30%	14.08%	5.63%
\$ 78,909	\$ 87,123	34.20%	17.10%	18.58%	10.60%
\$ 87,124	\$ 128,286	38.20%	19.10%	23.58%	16.12%
\$ 128,287	\$ 135,054	40.05%	20.03%	25.90%	18.67%
\$ 135,055		43.05%	21.53%	29.65%	22.81%

Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,038	0.00%	0.00%	0.00%	0.00%
\$ 11,039	\$ 43,561	22.04%	11.02%	5.25%	0.00%
\$ 43,562	\$ 81,888	31.68%	15.84%	17.30%	2.18%
\$ 81,889	\$ 87,123	32.16%	16.08%	17.62%	1.81%
\$ 87,124	\$ 135,054	38.01%	19.01%	24.93%	9.88%
\$ 135,055		42.40%	21.20%	30.41%	15.93%

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