

2014 Marginal Tax vs Average Tax

British Columbia

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	11,138	0.00%	\$ -	\$ -
\$ 11,139	37,606	20.06%	\$ 5,309	\$ 5,309
\$ 37,607	43,953	22.70%	\$ 1,441	\$ 1,441
\$ 43,954	75,213	29.70%	\$ 1,796	\$ 9,284
\$ 75,214	86,354	32.50%		\$ 3,621
\$ 86,355	87,907	34.29%		\$ 532
\$ 87,908	104,858	38.29%		\$ 6,490
\$ 87,908	136,270	40.70%		\$ 4,921
\$ 136,271	150,000	43.70%		
\$ 150,001		45.80%		
Total Tax			\$ 8,545	\$ 31,598
Average Tax Rate (%)			17.1%	31.6%
Marginal Tax Rate (%)			29.70%	40.70%

Nova Scotia

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -		0.00%	\$ -	\$ -
\$ 8,482	11,138	8.79%	\$ 233	\$ 233
\$ 11,139	29,590	23.79%	\$ 4,389	\$ 4,389
\$ 29,591	43,953	29.95%	\$ 4,301	\$ 4,301
\$ 43,954	59,180	36.95%	\$ 2,234	\$ 5,626
\$ 59,181	87,907	38.67%		\$ 11,108
\$ 87,908	93,000	42.67%		\$ 2,173
\$ 93,001	136,270	43.50%		\$ 3,045
\$ 136,271	150,000	46.50%		
\$ 150,001		50.00%		
Total Tax			\$ 11,158	\$ 30,876
Average Tax Rate (%)			22.3%	30.9%
Marginal Tax Rate (%)			36.95%	43.50%

Alberta

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	11,138	0.00%	\$ -	\$ -
\$ 11,139	17,787	15.00%	\$ 997	\$ 997
\$ 17,788	43,953	25.00%	\$ 6,541	\$ 6,541
\$ 43,954	87,907	32.00%	\$ 1,935	\$ 14,065
\$ 87,908	136,270	36.00%		\$ 4,353
\$ 136,271		39.00%		
Total Tax			\$ 9,473	\$ 25,957
Average Tax Rate (%)			18.9%	26.0%
Marginal Tax Rate (%)			32.0%	36.0%

New Brunswick

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -		0.00%	\$ -	\$ -
\$ 9,473	11,138	9.68%	\$ 161	\$ 161
\$ 11,139	39,305	24.68%	\$ 6,951	\$ 6,951
\$ 39,306	43,953	29.82%	\$ 1,386	\$ 1,386
\$ 43,954	78,609	36.82%	\$ 2,226	\$ 12,760
\$ 78,610	87,907	38.52%		\$ 3,581
\$ 87,908	127,802	42.52%		\$ 5,142
\$ 127,803	136,270	43.84%		
\$ 136,271		46.84%		
Total Tax			\$ 10,724	\$ 29,981
Average Tax Rate (%)			21.4%	30.0%
Marginal Tax Rate (%)			36.8%	42.5%

Saskatchewan

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	11,138	0.00%	\$ -	\$ -
\$ 11,139	15,378	15.00%	\$ 636	\$ 636
\$ 15,379	43,292	26.00%	\$ 7,257	\$ 7,257
\$ 43,293	43,953	28.00%	\$ 185	\$ 185
\$ 43,954	87,907	35.00%	\$ 2,116	\$ 15,384
\$ 87,908	123,692	39.00%		\$ 4,716
\$ 123,693	136,270	41.00%		
\$ 136,271		44.00%		
Total Tax			\$ 10,194	\$ 28,177
Average Tax Rate (%)			20.4%	28.2%
Marginal Tax Rate (%)			35.00%	39.00%

Prince Edward Island

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -		0.00%	\$ -	\$ -
\$ 7,709	11,138	9.80%	\$ 336	\$ 336
\$ 11,139	31,984	24.80%	\$ 5,170	\$ 5,170
\$ 31,985	43,953	28.80%	\$ 3,447	\$ 3,447
\$ 43,954	63,969	35.80%	\$ 2,164	\$ 7,165
\$ 63,970	87,907	38.70%		\$ 9,264
\$ 87,908	98,145	42.70%		\$ 4,371
\$ 98,146	136,270	44.37%		\$ 823
\$ 136,271		47.37%		
Total Tax			\$ 11,117	\$ 30,575
Average Tax Rate (%)			22.2%	30.6%
Marginal Tax Rate (%)			35.80%	44.37%

Manitoba

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	9,134	0.00%	\$ -	\$ -
\$ 9,135	11,138	10.80%	\$ 216	\$ 216
\$ 11,139	31,000	25.80%	\$ 5,124	\$ 5,124
\$ 31,001	43,953	27.75%	\$ 3,594	\$ 3,594
\$ 43,954	67,000	34.75%	\$ 2,101	\$ 8,008
\$ 67,001	87,907	39.40%		\$ 8,237
\$ 87,908	136,270	43.40%		\$ 5,248
\$ 136,271		46.40%		
Total Tax			\$ 11,036	\$ 30,428
Average Tax Rate (%)			22.1%	30.4%
Marginal Tax Rate (%)			34.75%	43.40%

Newfoundland

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -		0.00%	\$ -	\$ -
\$ 8,579	11,138	7.70%	\$ 197	\$ 197
\$ 11,139	34,254	22.70%	\$ 5,247	\$ 5,247
\$ 34,255	43,953	27.50%	\$ 2,667	\$ 2,667
\$ 43,954	68,508	34.50%	\$ 2,086	\$ 8,471
\$ 68,509	87,907	35.30%		\$ 6,847
\$ 87,908	136,270	39.30%		\$ 4,752
\$ 136,271		42.30%		
Total Tax			\$ 10,197	\$ 28,182
Average Tax Rate (%)			20.4%	28.2%
Marginal Tax Rate (%)			34.50%	39.30%

Ontario

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	9,670	0.00%	\$ -	\$ -
\$ 9,671	11,138	15.00%	\$ 220	\$ 220
\$ 11,139	40,120	20.05%	\$ 5,811	\$ 5,811
\$ 40,121	43,953	24.15%	\$ 925	\$ 925
\$ 43,954	70,651	31.15%	\$ 1,883	\$ 8,316
\$ 70,652	80,242	32.98%		\$ 3,163
\$ 80,243	83,237	35.39%		\$ 1,060
\$ 83,238	87,907	39.41%		\$ 1,840
\$ 87,908	136,270	43.41%		\$ 5,249
\$ 136,271	514,090	46.41%		
\$ 514,091		49.53%		
Total Tax			\$ 8,839	\$ 26,584
Average Tax Rate (%)			17.7%	26.6%
Marginal Tax Rate (%)			31.15%	43.41%

Northwest Territories

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	11,138	0.00%	\$ -	\$ -
\$ 11,139	13,668	15.00%	\$ 379	\$ 379
\$ 13,669	39,808	20.90%	\$ 5,463	\$ 5,463
\$ 39,809	43,953	23.60%	\$ 978	\$ 978
\$ 43,954	79,618	30.60%	\$ 1,850	\$ 10,913
\$ 79,619	87,907	34.20%		\$ 2,834
\$ 87,908	129,441	38.20%		\$ 4,619
\$ 129,442	136,270	40.05%		
\$ 136,271		43.05%		
Total Tax			\$ 8,670	\$ 25,187
Average Tax Rate (%)			17.3%	25.2%
Marginal Tax Rate (%)			30.60%	38.20%

Quebec

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	11,138	0.00%	\$ -	\$ -
\$ 11,139	11,305	20.00%	\$ 33	\$ 33
\$ 11,306	41,495	28.53%	\$ 8,613	\$ 8,613
\$ 41,496	43,953	32.53%	\$ 799	\$ 799
\$ 43,954	82,953	38.37%	\$ 2,320	\$ 14,964
\$ 82,954	87,907	42.37%		\$ 2,099
\$ 87,908	100,970	45.71%		\$ 5,527
\$ 100,971	136,270	47.46%		
\$ 136,271		49.97%		
Total Tax			\$ 11,765	\$ 32,035
Average Tax Rate (%)			23.5%	32.0%
Marginal Tax Rate (%)			38.37%	45.71%

Yukon

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	11,138	0.00%	\$ -	\$ -
\$ 11,139	43,953	22.04%	\$ 7,232	\$ 7,232
\$ 43,954	82,073	31.68%	\$ 1,915	\$ 12,076
\$ 82,074	87,907	32.16%		\$ 1,876
\$ 87,908	136,270	38.01%		\$ 4,596
\$ 136,271		42.40%		
Total Tax			\$ 9,148	\$ 25,780
Average Tax Rate (%)			18.3%	25.8%
Marginal Tax Rate (%)			31.68%	38.01%

Nunavut

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	11,138	0.00%	\$ -	\$ -
\$ 11,139	12,567	15.00%	\$ 214	\$ 214
\$ 12,568	41,909	19.00%	\$ 5,575	\$ 5,575
\$ 41,910	43,953	22.00%	\$ 449	\$ 449
\$ 43,954	83,818	29.00%	\$ 1,753	\$ 11,561
\$ 83,819	87,907	31.00%		\$ 1,267
\$ 87,908	136,270	35.00%		\$ 4,232
\$ 136,271		40.50%		
Total Tax			\$ 7,992	\$ 23,298
Average Tax Rate (%)			16.0%	23.3%
Marginal Tax Rate (%)			22.00%	35.00%

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