

2015 Marginal Tax vs Average Tax

British Columbia

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,327	0.00%	\$ -	\$ -
\$ 11,328	\$ 37,869	20.06%	\$ 5,324	\$ 5,324
\$ 37,870	\$ 44,701	22.70%	\$ 1,551	\$ 1,551
\$ 44,702	\$ 75,740	29.70%	\$ 1,574	\$ 9,218
\$ 75,741	\$ 86,958	32.50%		\$ 3,646
\$ 86,959	\$ 89,401	34.29%		\$ 837
\$ 89,402	\$ 105,592	38.29%		\$ 4,058
\$ 105,593	\$ 138,586	40.70%		
\$ 138,587	\$ 151,050	43.70%		
\$ 151,051		45.80%		
Total Tax			\$ 8,448	\$ 24,634
Average Tax Rate (%)			16.9%	24.6%
Marginal Tax Rate (%)			29.70%	40.70%

Alberta

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,327	0.00%	\$ -	\$ -
\$ 11,328	\$ 18,214	15.00%	\$ 1,033	\$ 1,033
\$ 18,215	\$ 44,701	25.00%	\$ 6,622	\$ 6,622
\$ 44,702	\$ 89,401	32.00%	\$ 1,695	\$ 14,304
\$ 89,402	\$ 138,586	36.00%		\$ 3,815
\$ 138,587		39.00%		
Total Tax			\$ 9,350	\$ 25,773
Average Tax Rate (%)			18.7%	25.8%
Marginal Tax Rate (%)			32.0%	36.0%

Saskatchewan

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,327	0.00%	\$ -	\$ -
\$ 11,328	\$ 15,639	15.00%	\$ 647	\$ 647
\$ 15,640	\$ 44,701	26.00%	\$ 7,381	\$ 7,381
\$ 44,702	\$ 44,701	28.00%	\$ 188	\$ 188
\$ 44,702	\$ 89,401	35.00%	\$ 1,854	\$ 15,645
\$ 89,402	\$ 125,795	39.00%		\$ 4,133
\$ 125,796	\$ 138,586	41.00%		
\$ 138,587		44.00%		
Total Tax			\$ 10,070	\$ 27,994
Average Tax Rate (%)			20.1%	28.0%
Marginal Tax Rate (%)			35.00%	39.00%

Manitoba

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 9,134	0.00%	\$ -	\$ -
\$ 9,135	\$ 11,327	10.80%	\$ 237	\$ 237
\$ 11,328	\$ 31,000	25.80%	\$ 5,075	\$ 5,075
\$ 31,001	\$ 44,701	27.75%	\$ 3,802	\$ 3,802
\$ 44,702	\$ 67,000	34.75%	\$ 1,841	\$ 7,749
\$ 67,001	\$ 89,401	39.40%		\$ 8,826
\$ 89,402	\$ 138,586	43.40%		\$ 4,600
\$ 138,587		46.40%		
Total Tax			\$ 10,955	\$ 30,288
Average Tax Rate (%)			21.9%	30.3%
Marginal Tax Rate (%)			34.75%	43.40%

Ontario

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 9,863	0.00%	\$ -	\$ -
\$ 9,864	\$ 11,327	5.05%	\$ 74	\$ 74
\$ 11,328	\$ 40,922	20.05%	\$ 5,934	\$ 5,934
\$ 40,923	\$ 44,701	24.15%	\$ 912	\$ 912
\$ 44,702	\$ 72,064	31.15%	\$ 1,650	\$ 8,523
\$ 72,065	\$ 81,847	32.98%		\$ 3,226
\$ 81,848	\$ 84,902	35.39%		\$ 1,081
\$ 84,903	\$ 89,401	39.41%		\$ 1,773
\$ 89,402	\$ 138,586	43.41%		\$ 4,601
\$ 138,587	\$ 150,000	46.41%		
\$ 150,001	\$ 220,000	47.97%		
\$ 220,001		49.53%		
Total Tax			\$ 8,570	\$ 26,123
Average Tax Rate (%)			17.1%	26.1%
Marginal Tax Rate (%)			31.2%	43.4%

Quebec

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,327	0.00%	\$ -	\$ -
\$ 11,328	\$ 11,425	20.00%	\$ 19	\$ 19
\$ 11,426	\$ 41,935	28.53%	\$ 8,704	\$ 8,704
\$ 41,936	\$ 44,700	32.53%	\$ 899	\$ 899
\$ 44,701	\$ 83,865	38.37%	\$ 2,033	\$ 15,027
\$ 83,866	\$ 89,401	42.37%		\$ 2,345
\$ 89,402	\$ 102,040	45.71%		\$ 4,844
\$ 102,041	\$ 138,587	47.46%		
\$ 138,588		49.97%		
Total Tax			\$ 11,656	\$ 31,839
Average Tax Rate (%)			23.3%	31.8%
Marginal Tax Rate (%)			38.37%	45.71%

Nunavut

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,327	0.00%	\$ -	\$ -
\$ 11,328	\$ 12,781	15.00%	\$ 218	\$ 218
\$ 12,782	\$ 42,622	19.00%	\$ 5,670	\$ 5,670
\$ 42,623	\$ 44,701	22.00%	\$ 457	\$ 457
\$ 44,702	\$ 85,243	29.00%	\$ 1,536	\$ 11,757
\$ 85,244	\$ 89,401	31.00%		\$ 1,289
\$ 89,402	\$ 138,586	35.00%		\$ 3,709
\$ 138,587		40.50%		
Total Tax			\$ 7,881	\$ 23,100
Average Tax Rate (%)			15.8%	23.1%
Marginal Tax Rate (%)			22.00%	35.00%

Nova Scotia

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 8,481	0.00%	\$ -	\$ -
\$ 8,482	\$ 11,327	8.79%	\$ 250	\$ 250
\$ 11,328	\$ 29,590	23.79%	\$ 4,345	\$ 4,345
\$ 29,591	\$ 44,701	29.95%	\$ 4,525	\$ 4,525
\$ 44,702	\$ 59,180	36.95%	\$ 1,958	\$ 5,350
\$ 59,181	\$ 89,401	38.67%		\$ 11,686
\$ 89,402	\$ 93,000	42.67%		\$ 1,535
\$ 93,001	\$ 138,586	43.50%		\$ 3,045
\$ 138,587	\$ 150,000	46.50%		
\$ 150,001		50.00%		
Total Tax			\$ 11,078	\$ 30,736
Average Tax Rate (%)			22.2%	30.7%
Marginal Tax Rate (%)			36.95%	43.50%

New Brunswick

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 9,633	0.00%	\$ -	\$ -
\$ 9,634	\$ 11,327	9.68%	\$ 164	\$ 164
\$ 11,328	\$ 39,973	24.68%	\$ 7,070	\$ 7,070
\$ 39,974	\$ 44,701	29.82%	\$ 1,410	\$ 1,410
\$ 44,702	\$ 79,945	36.82%	\$ 1,951	\$ 12,976
\$ 79,946	\$ 89,401	38.52%		\$ 3,642
\$ 89,402	\$ 129,975	42.52%		\$ 4,506
\$ 129,976	\$ 138,586	43.84%		
\$ 138,587		46.84%		
Total Tax			\$ 10,594	\$ 29,768
Average Tax Rate (%)			21.2%	29.8%
Marginal Tax Rate (%)			36.8%	42.5%

Prince Edward Island

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 7,708	0.00%	\$ -	\$ -
\$ 7,709	\$ 11,327	9.80%	\$ 355	\$ 355
\$ 11,328	\$ 31,984	24.80%	\$ 5,123	\$ 5,123
\$ 31,985	\$ 44,701	28.80%	\$ 3,662	\$ 3,662
\$ 44,702	\$ 63,969	35.80%	\$ 1,897	\$ 6,898
\$ 63,970	\$ 89,401	38.70%		\$ 9,842
\$ 89,402	\$ 98,145	42.70%		\$ 3,733
\$ 98,146	\$ 138,586	44.37%		\$ 823
\$ 138,587		47.37%		
Total Tax			\$ 11,036	\$ 30,435
Average Tax Rate (%)			22.1%	30.4%
Marginal Tax Rate (%)			35.80%	44.37%

Newfoundland

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 8,767	0.00%	\$ -	\$ -
\$ 8,768	\$ 11,327	7.70%	\$ 197	\$ 197
\$ 11,328	\$ 35,008	22.70%	\$ 5,375	\$ 5,375
\$ 35,009	\$ 44,701	27.50%	\$ 2,665	\$ 2,665
\$ 44,702	\$ 70,015	34.50%	\$ 1,828	\$ 8,733
\$ 70,016	\$ 89,401	35.30%		\$ 6,843
\$ 89,402	\$ 138,586	39.30%		\$ 4,165
\$ 138,587		42.30%		
Total Tax			\$ 10,066	\$ 27,979
Average Tax Rate (%)			20.1%	28.0%
Marginal Tax Rate (%)			34.50%	39.30%

Northwest Territories

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,327	0.00%	\$ -	\$ -
\$ 11,328	\$ 13,900	15.00%	\$ 386	\$ 386
\$ 13,901	\$ 40,484	20.90%	\$ 5,556	\$ 5,556
\$ 40,485	\$ 44,701	23.60%	\$ 995	\$ 995
\$ 44,702	\$ 80,971	30.60%	\$ 1,621	\$ 11,098
\$ 80,972	\$ 89,401	34.20%		\$ 2,883
\$ 89,402	\$ 131,641	38.20%		\$ 4,048
\$ 131,642	\$ 138,586	40.05%		
\$ 138,587		43.05%		
Total Tax			\$ 8,558	\$ 24,966
Average Tax Rate (%)			17.1%	25.0%
Marginal Tax Rate (%)			30.60%	38.20%

Yukon

Income		Earnings	Tax on \$50,000	Tax on \$100,000
Lower limit	upper limit			
\$ -	\$ 11,327	0.00%	\$ -	\$ -
\$ 11,328	\$ 44,701	22.04%	\$ 7,355	\$ 7,355
\$ 44,702	\$ 82,411	31.68%	\$ 1,678	\$ 11,946
\$ 82,412	\$ 89,401	32.16%		\$ 19,614
\$ 89,402	\$ 138,586	38.01%		\$ 4,028
\$ 138,587		42.40%		
Total Tax			\$ 9,034	\$ 42,944
Average Tax Rate (%)			18.1%	42.9%
Marginal Tax Rate (%)			31.68%	38.01%

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