

2015 TAX RATE CARD

British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,327.00	0.00%	0.0%	0.00%	0.00%
\$11,328.00	\$37,869.00	20.06%	10.0%	7.61%	-6.84%
\$37,870.00	\$44,701.00	22.70%	11.4%	10.73%	-3.20%
\$44,702.00	\$75,740.00	29.70%	14.9%	18.99%	6.46%
\$75,741.00	\$86,958.00	32.50%	16.3%	22.29%	10.32%
\$86,959.00	\$89,401.00	34.29%	17.1%	24.40%	12.79%
\$89,402.00	\$105,592.00	38.29%	19.1%	29.12%	18.31%
\$105,593.00	\$138,586.00	40.70%	20.4%	31.97%	21.64%
\$138,587.00	\$151,050.00	43.70%	21.9%	35.51%	25.78%
\$151,051.00		45.80%	22.9%	37.98%	28.68%

Nova Scotia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$8,481.00	0.00%	0.0%	0.00%	0.00%
\$8,482.00	\$11,327.00	8.79%	4.4%	0.00%	0.00%
\$11,328.00	\$29,590.00	23.79%	11.9%	8.14%	0.00%
\$29,591.00	\$44,701.00	29.95%	15.0%	15.41%	8.39%
\$44,702.00	\$59,180.00	36.95%	18.5%	23.67%	18.05%
\$59,181.00	\$89,401.00	38.67%	19.3%	25.70%	20.42%
\$89,402.00	\$93,000.00	42.67%	21.3%	30.42%	25.94%
\$93,001.00	\$138,586.00	43.50%	21.8%	31.40%	27.09%
\$138,587.00	\$150,000.00	46.50%	23.3%	34.94%	31.23%
\$150,001.00		50.00%	25.0%	39.07%	36.06%

Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,327.00	0.00%	0.0%	0.00%	0.00%
\$11,328.00	\$18,214.00	15.00%	7.5%	0.00%	0.00%
\$18,215.00	\$44,701.00	25.00%	12.5%	13.35	0.00%
\$44,702.00	\$89,401.00	32.00%	16.0%	21.61	9.63%
\$89,402.00	\$138,586.00	36.00%	18.0%	26.33	15.15%
\$138,587.00		39.00%	19.5%	29.87	19.29%

New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$9,633.00	0.00%	0.0%	0.00%	0.00%
\$9,634.00	\$11,327.00	9.68%	4.8%	0.00%	0.00%
\$11,328.00	\$39,973.00	24.68%	12.3%	9.87%	0.00%
\$39,974.00	\$44,701.00	29.82%	14.9%	15.93%	3.86%
\$44,702.00	\$79,945.00	36.82%	18.4%	24.19%	13.52%
\$79,946.00	\$89,401.00	38.52%	19.3%	26.20%	15.87%
\$89,402.00	\$129,975.00	42.52%	21.3%	30.92%	21.39%
\$129,976.00	\$138,586.00	43.84%	21.9%	32.48%	23.21%
\$138,587.00		46.84%	23.4%	36.02%	27.35%

Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,327.00	0.00%	0.0%	0.00%	0.00%
\$11,328.00	\$15,639.00	15.00%	7.5%	0.00%	0.00%
\$15,640.00	\$44,028.00	26.00%	13.0%	14.08%	0.00%
\$44,029.00	\$44,701.00	28.00%	14.0%	16.44%	2.73%
\$44,702.00	\$89,401.00	35.00%	17.5%	24.70%	12.39%
\$89,402.00	\$125,795.00	39.00%	19.5%	29.42%	17.91%
\$125,796.00	\$138,586.00	41.00%	20.5%	31.78%	20.67%
\$138,587.00		44.00%	22.0%	35.32%	24.81%

Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$7,708.00	0.00%	0.0%	0.00%	0.00%
\$7,709.00	\$11,327.00	9.80%	4.9%	0.00%	0.00%
\$11,328.00	\$31,984.00	24.80%	12.4%	13.65%	0.00%
\$31,985.00	\$44,701.00	28.80%	14.4%	18.37%	4.53%
\$44,702.00	\$63,969.00	35.80%	17.9%	26.63%	14.19%
\$63,970.00	\$89,401.00	38.70%	19.4%	30.06%	18.19%
\$89,402.00	\$98,145.00	42.70%	21.4%	34.78%	23.71%
\$98,146.00	\$138,586.00	44.37%	22.2%	36.49%	24.56%
\$138,587.00		47.37%	23.7%	40.03%	28.70%

Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$9,134.00	0.00%	0.0%	0.00%	0.00%
\$9,135.00	\$11,327.00	10.80%	5.4%	0.00%	0.00%
\$11,328.00	\$31,000.00	25.80%	12.9%	16.46%	3.84%
\$31,001.00	\$44,701.00	27.75%	13.9%	18.77%	6.53%
\$44,702.00	\$67,000.00	34.75%	17.4%	27.03%	16.19%
\$67,001.00	\$89,401.00	39.40%	19.7%	32.51%	22.60%
\$89,402.00	\$138,586.00	43.40%	21.7%	37.23%	28.12%
\$138,587.00		46.40%	23.2%	40.77%	32.26%

Newfoundland

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$8,767.00	0.00%	0.0%	0.00%	0.00%
\$8,768.00	\$11,327.00	7.70%	3.9%	0.00%	0.00%
\$11,328.00	\$35,008.00	22.70%	11.4%	8.95%	0.00%
\$35,009.00	\$44,701.00	27.50%	13.8%	14.61%	3.15%
\$44,702.00	\$70,015.00	34.50%	17.3%	22.87%	977.00%
\$70,016.00	\$89,401.00	35.30%	17.7%	23.82%	19.43%
\$89,402.00	\$138,586.00	39.30%	19.7%	28.54%	20.53%
\$138,587.00		42.30%	21.2%	32.08%	30.19%

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Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$9,863.00	0.00%	0.0%	0.00%	0.00%
\$9,864.00	\$11,327.00	5.05%	2.5%	0.00%	0.00%
\$11,328.00	\$40,922.00	20.05%	10.0%	5.35%	0.00%
\$40,923.00	\$44,701.00	24.15%	12.1%	10.19%	0.00%
\$44,702.00	\$72,064.00	31.15%	15.6%	18.45%	8.46%
\$72,065.00	\$81,847.00	32.98%	16.5%	20.61%	10.99%
\$81,848.00	\$84,902.00	35.39%	17.7%	23.45%	17.70%
\$84,903.00	\$89,401.00	39.41%	19.7%	28.19%	19.70%
\$89,402.00	\$138,586.00	43.41%	21.7%	32.19%	21.70%
\$138,587.00	\$150,000.00	46.41%	23.2%	36.45%	23.20%
\$150,001.00	\$220,000.00	47.97%	24.0%	40.13%	24.76%
\$220,001.00		49.53%	24.8%		

Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,327.00	0.00%	0.0%	0.00%	0.00%
\$11,328.00	\$11,425.00	20.00%	10.0%	0.00%	0.00%
\$11,426.00	\$41,935.00	28.53%	14.3%	14.49	5.64%
\$41,936.00	\$44,700.00	32.53%	16.3%	19.21%	11.16%
\$44,701.00	\$83,865.00	38.37%	19.2%	26.10%	19.22%
\$83,866.00	\$89,401.00	42.37%	21.2%	30.82%	24.74%
\$89,402.00	\$102,040.00	45.71%	22.9%	34.76%	29.35%
\$102,041.00	\$138,587.00	47.46%	23.7%	36.83%	31.77%
\$138,588.00		49.97%	25.0%	39.78%	35.22%

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Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,327.00	0.00%	0.0%	0.00%	0.00%
\$11,328.00	\$13,900.00	15.00%	7.5%	0.00%	0.00%
\$13,901.00	\$40,484.00	20.90%	10.5%	4.58%	0.00%
\$40,485.00	\$44,701.00	23.60%	11.8%	7.77%	0.00%
\$44,702.00	\$80,971.00	30.60%	15.3%	16.03%	5.63%
\$80,972.00	\$89,401.00	34.20%	17.1%	20.28%	10.60%
\$89,402.00	\$131,641.00	38.20%	19.1%	25.00%	16.12%
\$131,642.00	\$138,586.00	40.05%	20.0%	27.18%	18.67%
\$138,587.00		43.05%	21.5%	30.72%	22.81%

Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,327.00	0.00%	0.00%	0.00%	0.00%
\$11,328.00	\$44,701.00	22.04%	11.02%	8.25%	0.00%
\$44,702.00	\$82,411.00	31.68%	15.84%	19.63%	2.18%
\$82,412.00	\$89,401.00	32.16%	16.08%	19.96%	1.81%
\$89,402.00	\$138,586.00	38.01%	19.01%	26.86%	9.88%
\$138,587.00		42.40%	21.20%	32.04%	15.93%

Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,327.00	0.00%	0.00%	0.00%	0.00%
\$11,328.00	\$12,781.00	15.00%	7.50%	0.00%	0.00%
\$12,782.00	\$42,622.00	19.00%	9.50%	5.82%	0.00%
\$42,623.00	\$44,701.00	22.00%	11.00%	9.36%	2.03%
\$44,702.00	\$85,243.00	29.00%	14.50%	17.62%	11.69%
\$85,244.00	\$89,401.00	31.00%	15.50%	19.98%	14.45%
\$89,402.00	\$138,586.00	35.00%	17.50%	24.70%	19.97%
\$138,587.00		40.50%	20.25%	31.19%	27.56%

