

2016 TAX RATE CARD

British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,474.00	0.00%	0.0%	0.00%	0.00%
\$11,475.00	\$38,210.00	20.06%	10.03%	8.27%	-6.84%
\$38,211.00	\$45,282.00	22.70%	11.35%	11.36%	-3.20%
\$45,283.00	\$76,421.00	28.20%	14.10%	17.79%	4.39%
\$76,422.00	\$87,741.00	31.00%	15.50%	21.07%	8.25%
\$87,742.00	\$90,563.00	32.79%	16.40%	23.16%	10.72
\$90,564.00	\$106,543.00	38.29%	19.15%	29.60%	18.31%
\$106,544.00	\$140,388.00	40.70%	20.35%	32.42%	21.64%
\$140,389.00	\$200,000.00	43.70%	21.85%	35.93%	25.78%
\$200,001.00		47.70%	23.85%	40.61%	31.30%

Nova Scotia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$8,481.00	0.00%	0.00%	0.00%	0.00%
\$8,482.00	\$11,474.00	8.79%	4.40%	0.00%	0.00%
\$11,475.00	\$29,590.00	23.79%	11.90%	11.43%	-0.11%
\$29,591.00	\$45,282.00	29.95%	14.98%	18.64%	8.39%
\$45,283.00	\$59,180.00	35.45%	17.73%	25.07%	15.98%
\$59,181.00	\$90,563.00	37.17%	18.59%	27.08%	18.35%
\$90,564.00	\$93,000.00	42.67%	21.34%	33.52%	25.94%
\$93,001.00	\$140,388.00	43.50%	21.75%	34.49%	27.09%
\$140,389.00	\$150,000.00	46.50%	23.25%	38.00%	31.23%
\$150,001.00	\$200,000.00	50.00%	25.00%	42.09%	36.06%
\$200,001.00		54.00%	27.00%	46.77%	41.58%

Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,474.00	0.00%	0.0%	0.00%	0.00%
\$11,475.00	\$18,451.00	15.00%	7.5%	0.00%	0.00%
\$18,452.00	\$45,282.00	25.00%	12.5%	13.33%	-0.03%
\$45,283.00	\$90,563.00	30.50%	15.25%	19.77%	7.56%
\$90,564.00	\$125,000.00	36.00%	18.00%	26.20%	15.15%
\$125,001.00	\$140,388.00	38.00%	19.00%	28.54%	17.91%
\$140,389.00	\$150,000.00	41.00%	20.50%	32.05%	22.05%
\$150,001.00	\$200,000.00	42.00%	21.00%	33.22%	23.43%
\$200,001.00	\$300,000.00	47.00%	23.50%	39.07%	30.33%
\$300,001.00		48.00%	24.00%	40.24%	31.71%

New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$9,758.00	0.00%	0.0%	0.00%	0.00%
\$9,759.00	\$11,474.00	9.68%	4.8%	0.00%	0.00%
\$11,475.00	\$40,492.00	24.68%	12.3%	11.89%	0.00%
\$40,493.00	\$45,282.00	29.82%	14.9%	17.90%	3.86%
\$45,283.00	\$80,985.00	35.32%	17.7%	24.33%	11.45%
\$80,986.00	\$90,563.00	37.02%	18.5%	26.32%	13.80%
\$90,564.00	\$131,664.00	42.52%	21.3%	32.76%	21.39%
\$131,665.00	\$140,388.00	43.84%	21.9%	34.30%	23.21%
\$140,389.00	\$150,000.00	46.84%	23.4%	37.81%	27.35%
\$150,001.00	\$200,000.00	50.00%	25.0%	41.51%	31.71%
\$200,001.00	\$250,000.00	54.00%	27.0%	46.19%	37.23%
\$250,001.00		58.75%	29.4%	51.75%	43.79%

Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,474.00	0.00%	0.0%	0.00%	0.00%
\$11,475.00	\$15,843.00	15.00%	7.5%	0.00%	0.00%
\$15,844.00	\$44,601.00	26.00%	13.0%	14.32%	-0.03%
\$44,602.00	\$45,282.00	28.00%	14.0%	16.66%	2.73%
\$45,283.00	\$90,563.00	33.50%	16.8%	23.10%	10.32%
\$90,564.00	\$127,430.00	39.00%	19.5%	29.53%	17.91%
\$127,431.00	\$140,388.00	41.00%	20.5%	31.87%	20.67%
\$140,389.00	\$200,000.00	44.00%	22.0%	35.38%	24.81%
\$200,001.00		48.00%	24.0%	40.06%	30.33%

Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$7,708.00	0.00%	0.00%	0.00%	0.00%
\$7,709.00	\$11,474.00	9.80%	4.90%	0.00%	0.00%
\$11,475.00	\$31,984.00	24.80%	12.40%	13.14%	0.00%
\$31,985.00	\$45,282.00	28.80%	14.40%	17.82%	4.53%
\$45,283.00	\$63,969.00	34.30%	17.15%	24.25%	12.12%
\$63,970.00	\$90,563.00	37.20%	18.60%	27.64%	16.12%
\$90,564.00	\$98,145.00	42.70%	21.35%	34.08%	23.71%
\$98,146.00	\$140,388.00	44.37%	22.19%	35.68%	24.56%
\$140,389.00	\$200,000.00	47.37%	23.69%	37.59%	28.70%
\$200,001.00		51.37%	25.69%	43.87%	34.22%

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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	\$11,474.00	10.80%	5.4%	0.00%	0.00%
\$11,475.00	\$31,000.00	25.80%	12.9%	16.90%	3.84%
\$31,001.00	\$45,282.00	27.75%	13.9%	19.19%	6.53%
\$45,283.00	\$67,000.00	33.25%	16.6%	25.62%	14.12%
\$67,001.00	\$90,563.00	37.90%	19.0%	31.06%	20.53%
\$90,564.00	\$140,388.00	43.40%	21.7%	37.50%	28.12%
\$140,389.00	\$200,000.00	46.40%	23.2%	41.01%	32.26%
\$200,001.00		50.40%	25.2%	45.69%	37.78%

Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$10,011.00	0.00%	0.0%	0.00%	0.00%
\$10,012.00	\$11,474.00	5.05%	2.5%	0.00%	0.00%
\$11,475.00	\$41,536.00	20.05%	10.0%	6.13%	0.00%
\$41,537.00	\$45,282.00	24.15%	12.1%	10.93%	0.00%
\$45,283.00	\$73,145.00	29.65%	14.8%	17.37%	6.39%
\$73,146.00	\$83,075.00	31.48%	15.7%	19.51%	8.92%
\$83,076.00	\$86,176.00	33.89%	16.9%	22.33%	12.24%
\$86,177.00	\$90,563.00	37.91%	19.0%	27.03%	17.79%
\$90,564.00	\$140,388.00	43.41%	21.7%	33.46%	25.38%
\$140,389.00	\$150,000.00	46.41%	23.2%	36.97%	29.52%
\$150,001.00	\$200,000.00	47.97%	24.0%	38.80%	31.67%
\$200,001.00	\$220,000.00	51.97%	26.0%	43.48%	37.19%
\$220,001.00		53.53%	26.8%	45.30%	39.34%

Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,474.00	0.00%	0.0%	0.00%	0.00%
\$11,475.00	\$11,550.00	20.00%	10.0%	0.00%	0.00%
\$11,551.00	\$42,390.00	28.53%	14.3%	14.85	5.64%
\$42,391.00	\$45,282.00	32.53%	16.3%	19.53%	11.16%
\$45,283.00	\$84,870.00	37.12%	18.6%	24.90%	17.49%
\$84,871.00	\$90,563.00	41.12%	20.6%	29.58%	23.01%
\$90,564.00	\$103,150.00	45.71%	22.9%	34.95%	29.35%
\$103,151.00	\$140,388.00	47.46%	23.7%	37.00%	31.77%
\$140,389.00	\$200,000.00	49.97%	25.0%	39.93%	35.22%
\$200,001.00		53.31%	26.7%	43.84%	39.83%

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Newfoundland

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$8,802.00	0.00%	0.0%	0.00%	0.00%
\$8,768.00	\$11,474.00	7.70%	3.9%	0.00%	0.00%
\$11,475.00	\$35,148.00	22.70%	11.4%	9.45%	3.15%
\$35,149.00	\$45,282.00	27.50%	13.8%	15.07%	9.77%
\$45,283.00	\$70,295.00	33.00%	16.5%	21.50%	17.36%
\$70,296.00	\$90,563.00	33.80%	16.9%	22.44%	18.46%
\$90,564.00	\$125,500.00	39.30%	19.7%	28.87%	26.05%
\$125,501.00	\$140,388.00	40.30%	20.2%	30.04%	27.43%
\$140,389.00	\$175,700.00	43.30%	21.7%	33.55%	31.57%
\$175,701.00	\$200,000.00	44.30%	22.2%	34.72%	32.95%
\$200,001.00		48.30%	24.2%	39.40%	38.47%

Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,474.00	0.00%	0.0%	0.00%	0.00%
\$11,475.00	\$14,081.00	15.00%	7.5%	0.00%	0.00%
\$13,901.00	\$41,011.00	20.90%	10.5%	5.12%	0.00%
\$40,485.00	\$45,282.00	23.60%	11.8%	8.28%	0.00%
\$44,702.00	\$82,024.00	29.10%	14.6%	14.72%	3.56%
\$80,972.00	\$90,563.00	32.70%	16.4%	18.93%	8.53%
\$89,402.00	\$133,353.00	38.20%	19.1%	25.36%	16.12%
\$131,642.00	\$140,388.00	40.05%	20.0%	27.53%	18.67%
\$138,587.00	\$200,000.00	43.05%	21.5%	31.04%	22.81%
\$200,001.00		47.05%	23.5%	35.72%	28.33%

Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,474.00	0.00%	0.00%	0.00%	0.00%
\$11,475.00	\$45,282.00	21.40%	10.70%	9.05%	0.00%
\$45,283.00	\$90,563.00	29.50%	14.75%	18.53%	0.00%
\$90,564.00	\$140,388.00	36.90%	18.45%	27.19%	9.50%
\$140,389.00	\$200,000.00	41.80%	20.90%	32.92%	16.26%
\$200,001.00	\$500,000.00	45.80%	22.90%	37.60%	21.78%
\$500,001.00		48.00%	24.00%	40.17%	24.81%

Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$0.00	\$11,474.00	0.00%	0.00%	0.00%	0.00%
\$11,475.00	\$12,947.00	15.00%	7.50%	0.00%	0.00%
\$12,948.00	\$43,176.00	19.00%	9.50%	6.53%	0.00%
\$43,177.00	\$45,282.00	22.00%	11.00%	10.04%	2.03%
\$45,283.00	\$86,351.00	27.50%	13.75%	16.47%	9.62%
\$86,352.00	\$90,563.00	29.50%	14.75%	18.81%	12.38%
\$90,564.00	\$140,388.00	35.00%	17.50%	25.25%	19.97%
\$140,389.00	\$200,000.00	40.50%	20.25%	31.68%	27.56%
\$200,001.00		44.50%	22.25%	36.36%	33.08%