# 2020 Marginal Tax vs Average Tax

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Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$10,949.00	0.00%	\$	-	\$	-
\$10,950.00	\$12,298.00	15.00%	\$	202	\$	202
\$12,299.00	\$41,725.00	20.06%	\$	5,903	\$	5,903
\$41,726.00	\$48,535.00	22.70%	\$	1,546	\$	1,546
\$48,536.00	\$83,451.00	28.20%	\$\$	413	\$	9,846
\$83,452.00	\$95,812.00	31.00%			\$	3,832
\$95,813.00	\$97,069.00	32.79%			\$	412
\$97,070.00	\$116,344.00	38.29%			\$	1,122
\$116,345.00	\$150,473.00	40.70%				
\$150,474.00	\$157,748.00	43.70%				·
\$157,749.00		45.80%				

Total Tax \$ 8,064 \$ 22,862
Average Tax Rate (%) 16.1% 22.9%
Marginal Tax Rate (%) 28.2% 40.70%

#### Alberta

Inc	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$	50,000	\$100,000	
\$0.00	\$12,298.00	0.00%	\$	-	\$	-
\$12,299.00	\$19,369.00	15.00%	\$	1,061	\$	1,061
\$19,370.00	\$48,535.00	25.00%	\$	7,291	\$	7,291
\$48,536.00	\$97,069.00	30.50%	\$	447	\$	14,803
\$97,070.00	\$131,220.00	36.00%			\$	1,055
\$131,221.00	\$150,473.00	38.00%				
\$150,474.00	\$157,464.00	41.00%				
\$157,465.00	\$209,952.00	42.00%				
\$209,953.00	\$214,368.00	43.00%				
\$214,369.00	\$314,928.00	47.00%		•		
\$314,929.00		48.00%		•		·

 Total Tax
 \$ 8,798
 \$ 24,209

 Average Tax Pate (%)
 17.6%
 24.2%

 Marginal Tax Pate (%)
 30.5%
 36.0%

## Saskatchewan

Inco	ome	Earnings	Tax on		Tax on		
Lower limit	Upper limit	Ī	\$50,000		\$	\$100,000	
\$0.00	\$12,298.00	0.00%	\$	-	\$	-	
\$12,299.00	\$16,065.00	15.00%	\$	565	\$	565	
\$16,066.00	\$45,225.00	0.255	\$	7,436	\$	7,436	
\$45,226.00	\$48,535.00	0.275	\$	910	\$	910	
\$48,536.00	\$97,069.00	0.33	\$	483	\$	16,016	
\$97,070.00	\$129,214.00	0.385			\$	1,128	
\$129,215.00	\$150,473.00	0.405					
\$150,474.00	\$214,368.00	0.435					
\$214,369.00		47.50%					

 Total Tax
 \$ 9,394
 \$ 26,054

 Average Tax Pate (%)
 18.8%
 26.1%

 M arginal Tax Pate (%)
 33.0%
 38.5%

#### M anitoba

Inco	ome	Earnings	Tax on		Tax on
Lower limit	Upper limit	1	50,000	\$100,000	
\$0.00	\$9,838.00	0.00%	\$ -	\$	-
\$9,839.00	\$12,298.00	10.80%	\$ 266	\$	266
\$12,299.00	\$32,670.00	25.80%	\$ 5,256	\$	5,256
\$32,671.00	\$48,535.00	27.75%	\$ 4,402	\$	4,402
\$48,536.00	\$72,164.00	33.25%	\$ 487	\$	7,856
\$72,165.00	\$97,069.00	37.90%		\$	9,439
\$97,070.00	\$150,473.00	43.40%		\$	1,272
\$150,474.00	\$214,368.00	46.40%			
\$214,369.00		50.40%			

 Total Tax
 \$ 10,410
 \$ 28,490

 Average Tax Rate (%)
 20.8%
 28.5%

 Marginal Tax Rate (%)
 33.3%
 43.4%

#### Nova Scotia

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$	50,000	\$100,000	
\$0.00	\$8,481.00	0.00%	\$	-	\$	-
\$8,482.00	\$12,298.00	8.79%	\$	335	\$	335
\$12,299.00	\$25,000.00	23.79%	\$	3,022	\$	3,022
\$25,001.00	\$29,590.00	24.32%	\$	1,116	\$	1,116
\$29,591.00	\$48,535.00	30.48%	\$	6,221	\$	5,774
\$48,536.00	\$59,180.00	35.98%			\$	3,830
\$59,181.00	\$74,999.00	37.70%			\$	5,963
\$75,000.00	\$93,000.00	37.17%			\$	9,293
\$93,001.00	\$97,069.00	38.00%				
\$97,070.00	\$150,000.00	43.50%		•		
\$214,369.00		54.00%				

Total Tax \$ 10,694 \$ 29,333 Average Tax Rate (%) 21.4% 29.3% Marginal Tax Rate (%) 30.5% 37.2%

#### **New Brunswick**

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$10,459.00	0.00%	\$	-	\$	-
\$10,460.00	\$12,298.00	9.68%	\$	178	\$	178
\$12,299.00	\$43,401.00	24.68%	\$	7,676	\$	7,676
\$43,402.00	\$48,535.00	29.82%	\$	1,531	\$	1,531
\$48,536.00	\$86,803.00	35.32%	\$	517	\$	13,516
\$86,804.00	\$97,069.00	37.02%			\$	3,800
\$97,070.00	\$141,122.00	42.52%			\$	1,246
\$141,123.00	\$150,473.00	43.84%				
\$150,474.00	\$160,776.00	46.84%				
\$160,777.00	\$214,368.00	49.30%		•		
\$214,369.00		53.30%		•		

 Total Tax
 \$ 9,902
 \$ 27,946

 Average Tax Pate (%)
 19.8%
 27.9%

 M arginal Tax Pate (%)
 35.3%
 42.5%

## Prince Edward Island

Inco	ome	Earnings		Tax on	Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$10,000.00	0.00%	\$	-	\$	-
\$10,001.00	\$12,298.00	9.80%	\$	225	\$	225
\$12,299.00	\$31,984.00	24.80%	\$	4,882	\$	4,882
\$31,985.00	\$48,535.00	28.80%	\$	4,766	\$	4,766
\$48,536.00	\$63,969.00	34.30%	\$	502	\$	5,294
\$63,970.00	\$97,069.00	37.20%			\$	12,313
\$97,070.00	\$99,490.00	42.70%			\$	1,033
\$99,491.00	\$150,473.00	44.37%			\$	226
\$150,474.00	\$214,368.00	47.37%				
\$214,369.00		51.37%				
		Total Tax	\$	10,376	\$	28,739

 Total Tax
 \$ 10,376
 \$ 28,73

 Average Tax Rate (%)
 20.8%
 28.7%

 M arginal Tax Rate (%)
 34.3%
 44.4%

### Newfoundland

Inco	ome	Earnings	Tax on		Tax on		
Lower limit	Upper limit		\$	\$50,000		\$100,000	
\$0.00	\$9,498.00	0.00%	\$	-	\$	-	
\$9,499.00	\$12,298.00	8.70%	\$	244	\$	244	
\$12,299.00	\$37,929.00	23.70%	\$	6,074	\$	6,074	
\$37,930.00	\$48,535.00	29.50%	\$	3,128	\$	3,128	
\$48,536.00	\$75,858.00	35.00%	\$	512	\$	9,563	
\$75,859.00	\$97,069.00	36.30%			\$	7,699	
\$97,070.00	\$135,432.00	41.80%			\$	1,225	
\$135,433.00	\$150,473.00	43.30%					
\$150,474.00	\$189,604.00	46.30%					
\$189,605.00	\$214,368.00	47.30%				•	
\$214,369.00		51.30%				•	

# 2020 Marginal Tax vs Average Tax

#### Ontario

Inc	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$10,783.00	0.00%	\$	-	\$	-
\$10,784.00	\$12,298.00	5.05%	\$	76	\$	76
\$12,299.00	\$44,740.00	20.05%	\$	6,504	\$	6,504
\$44,741.00	\$48,535.00	24.15%	\$	916	\$	916
\$48,536.00	\$78,783.00	29.65%	\$	434	\$	8,968
\$78,784.00	\$89,482.00	31.48%			\$	3,368
\$89,483.00	\$92,825.00	33.89%			\$	1,133
\$92,826.00	\$97,069.00	37.91%			\$	1,609
\$97,070.00	\$150,000.00	43.41%			\$	1,272
\$150,001.00	\$150,473.00	44.97%				
\$150,474.00	\$214,368.00	47.97%				
\$214,369.00	\$220,000.00	51.97%		•		•
\$220,001.00		53.53%				

 Total Tax
 \$ 7,931
 \$ 23,846

 Average Tax Rate (%)
 15.9%
 23.8%

 Marginal Tax Rate (%)
 29.7%
 43.4%

#### Quebec

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$12,298.00	0.00%	\$	-	\$	-
\$15,533.00	\$44,545.00	27.53%	\$	7,987	\$	7,987
\$44,546.00	\$48,535.00	32.53%	\$	1,298	\$	1,298
\$48,536.00	\$89,080.00	37.12%	\$	543	\$	15,050
\$89,081.00	\$97,069.00	41.12%			\$	3,285
\$97,070.00	\$108,390.00	45.71%			\$	1,339
\$108,391.00	\$150,473.00	47.46%				
\$150,474.00	\$214,368.00	49.97%				
\$214,369.00		53.31%				

### Nunavut

Inc	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$12,298.00	0.00%	\$	-	\$	-
\$12,299.00	\$16,304.00	19.00%	\$	761	\$	761
\$16,305.00	\$48,535.00	22.00%	\$	7,091	\$	7,091
\$48,536.00	\$92,555.00	27.50%	\$	403	\$	12,105
\$92,556.00	\$97,069.00	29.50%			\$	1,331
\$97,070.00	\$150,473.00	35.00%			\$	1,026
\$150,474.00	\$214,368.00	40.50%				
\$214,369.00		44.50%				

 Total Tax
 \$ 8,254
 \$ 22,314

 Average Tax Rate (%)
 16.5%
 22.3%

 Marginal Tax Rate (%)
 27.5%
 35.0%

#### Northwest Territories

Income		Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$12,298.00	0.00%	\$	-	\$	-
\$12,299.00	\$15,093.00	15.00%	\$	419	\$	419
\$15,094.00	\$43,957.00	20.90%	\$	6,032	\$	6,032
\$43,958.00	\$48,535.00	23.60%	\$	1,080	<del>\$\$</del>	1,080
\$48,536.00	\$87,916.00	29.10%	\$	426	\$	11,460
\$87,917.00	\$97,069.00	32.70%			\$	2,993
\$97,070.00	\$142,932.00	38.20%			\$	1,119
\$142,933.00	\$150,473.00	40.05%				
\$150,474.00	\$214,368.00	43.05%				
\$214,369.00		47.05%				

 Total Tax
 \$ 7,958
 \$ 23,103

 Average Tax Pate (%)
 15.9%
 23.1%

 M arginal Tax Pate (%)
 29.1%
 38.2%

#### Yukon

Income		Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$!	50,000	\$100,000	
\$0.00	\$12,298.00	0.00%	\$	-	\$	-
\$12,299.00	\$48,535.00	21.40%	\$	7,755	\$	7,755
\$48,536.00	\$97,069.00	29.50%	\$	432	\$	14,317
\$97,070.00	\$150,473.00	36.90%			\$	19,706
\$150,474.00	\$214,368.00	41.80%			\$	(21,098)
\$214,369.00	\$500,000.00	45.80%				
\$500,001.00		48.00%				

 Total Tax
 \$ 8,186
 \$ 20,679

 Average Tax Pate
 16.4%
 20.7%

 Marginal Tax Pate
 29.5%
 41.8%

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