# 2021 Marginal Tax vs Average Tax

British	Columbia
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Inc	ome	Earnings	Tax on			Tax on
Lower limit	Upper limit	Ī	\$	50,000	\$100,000	
\$0.00	\$11,070.00	0.00%	\$	-	\$	-
\$11,071.00	\$13,808.00	15.00%	\$	411	\$	411
\$13,809.00	\$42,184.00	20.06%	\$	5,692	\$	5,692
\$42,185.00	\$49,020.00	22.70%	\$	1,552	\$	1,552
\$49,021.00	\$84,369.00	28.20%	\$	276	\$	9,968
\$84,370.00	\$96,866.00	31.00%			\$	3,874
\$96,867.00	\$98,040.00	32.79%			\$	385
\$98,041.00	\$117,623.00	38.29%			\$	750
\$117,624.00	\$151,978.00	40.70%				
\$151,979.00	\$159,483.00	44.02%				
\$159,484.00	\$216,511.00	46.12%				
\$216,512.00	\$222,420.00	49.80%		•		
\$222,420.00	\$0.00	53.50%				
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 Total Tax
 \$ 7,930
 \$ 22,631

 Average Tax Pate (%)
 15.9%
 22.6%

 Marginal Tax Pate (%)
 28.2%
 40.70%

#### Alberta

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$13,808.00	0.00%	\$	-	\$	-
\$13,809.00	\$19,369.00	15.00%	\$	834	\$	834
\$19,370.00	\$49,020.00	25.00%	\$	7,413	\$	7,413
\$49,021.00	\$98,040.00	30.50%	\$	299	\$	14,951
\$98,041.00	\$131,220.00	36.00%			\$	705
\$131,221.00	\$151,978.00	38.00%				
\$151,979.00	\$157,464.00	41.32%				
\$157,465.00	\$209,952.00	42.32%				
\$209,953.00	\$216,511.00	43.32%				
\$216,512.00	\$314,928.00	47.00%				
\$314,929.00		48.00%				

 Total Tax
 \$ 8,545
 \$ 23,903

 Average Tax Rate (%)
 17.1%
 23.9%

 Marginal Tax Rate (%)
 30.5%
 36.0%

## Saskatchewan

	Inc	ome	Earnings	Tax on		Tax on	
I	Lower limit	Upper limit		\$	\$50,000		100,000
ſ	\$0.00	\$13,808.00	0.00%	\$	-	\$	-
ſ	\$13,809.00	\$16,225.00	15.00%	\$	362	\$	362
	\$16,226.00	\$45,677.00	0.255	\$	7,510	\$	7,510
ſ	\$45,678.00	\$49,020.00	0.275	\$	919	\$	919
ſ	\$49,021.00	\$98,040.00	0.33	\$	323	\$	16,176
ſ	\$98,041.00	\$130,506.00	0.385			\$	754
	\$130,507.00	\$151,978.00	0.405				
ſ	\$151,979.00	\$216,511.00	0.4382				
	\$216,512.00		47.50%				
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 Total Tax
 \$ 9,115
 \$ 25,722

 Average Tax Rate (%)
 18.2%
 25.7%

 Marginal Tax Rate (%)
 33.0%
 38.5%

## M anitoba

Inco	ome	Earnings	Т	ax on	1	ax on
Lower limit	Upper limit		\$5	50,000	\$1	00,000
\$0.00	\$9,936.00	0.00%	\$	-	\$	-
\$9,937.00	\$13,808.00	10.80%	\$	418	\$	418
\$13,809.00	\$33,723.00	25.80%	\$	5,138	\$	5,138
\$33,724.00	\$49,020.00	27.75%	\$	4,245	\$	4,245
\$49,021.00	\$72,885.00	33.25%	\$	326	\$	7,935
\$72,886.00	\$98,040.00	37.90%		•	\$	9,533
\$98,041.00	\$151,978.00	43.40%		•	\$	850
\$151,979.00	\$216,511.00	46.72%				
\$216,512.00		50.40%				

 Total Tax
 \$ 10,126
 \$ 28,119

 Average Tax Rate (%)
 20.3%
 28.1%

 Marginal Tax Rate (%)
 33.3%
 43.4%

## Nova Scotia

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$	50,000	\$100,00	
\$0.00	\$8,481.00	0.00%	\$	-	\$	-
\$8,482.00	\$13,808.00	8.79%	\$	468	\$	468
\$13,809.00	\$25,000.00	23.79%	\$	2,662	\$	2,662
\$25,001.00	\$29,590.00	24.32%	\$	1,116	\$	1,116
\$29,591.00	\$49,020.00	30.48%	\$	6,221	\$	5,922
\$49,021.00	\$59,180.00	35.98%			\$	3,655
\$59,181.00	\$74,999.00	37.70%			\$	5,963
\$75,000.00	\$93,000.00	37.17%			\$	9,293
\$93,001.00	\$98,040.00	38.00%				
\$98,041.00	\$150,000.00	43.50%				
\$150,001.00	\$151,978.00	47.00%				
\$151,979.00	\$216,511.00	50.32%		•		•
\$216,512.00	\$0.00	54.00%				

 Total Tax
 \$ 10,467
 \$ 29,080

 Average Tax Pate (%)
 20.9%
 29.1%

 M arginal Tax Pate (%)
 30.5%
 37.2%

#### New Brunswick

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$10,564.00	0.00%	\$	-	\$	-
\$10,565.00	\$13,808.00	9.68%	\$	314	\$	314
\$13,809.00	\$43,835.00	24.68%	\$	7,410	\$	7,410
\$43,836.00	\$49,020.00	29.82%	\$	1,546	\$	1,546
\$49,021.00	\$87,671.00	35.32%	\$	346	\$	13,651
\$87,672.00	\$98,040.00	37.02%			\$	3,838
\$98,041.00	\$142,534.00	42.52%			\$	833
\$142,535.00	\$151,978.00	43.84%				
\$151,979.00	\$162,383.00	47.16%				
\$162,384.00	\$216,511.00	49.62%				
\$216,512.00		53.30%				

 Total Tax
 \$ 9,616
 \$ 27,593

 Average Tax Rate (%)
 19.2%
 27.6%

 Marginal Tax Rate (%)
 35.3%
 42.5%

# Prince Edward Island

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$	50,000	\$100,000	
\$0.00	\$10,500.00	0.00%	\$	-	\$	-
\$10,501.00	\$13,808.00	9.80%	\$	324	\$	324
\$13,809.00	\$31,984.00	24.80%	\$	4,507	\$	4,507
\$31,985.00	\$49,020.00	28.80%	\$	4,906	\$	4,906
\$49,021.00	\$63,969.00	34.30%	\$	336	\$	5,127
\$63,970.00	\$98,040.00	37.20%			\$	12,674
\$98,041.00	\$99,490.00	42.70%			\$	619
\$99,491.00	\$151,978.00	44.37%			\$	226
\$151,979.00	\$216,511.00	47.69%				
\$216,512.00		51.37%		•		•
		Total Tax	\$	10,073	\$	28,383

Average Tax Rate (%) 20.1% 28.4% Marginal Tax Rate (%) 34.3% 44.4%

# Newfoundland

Inco	ome	Earnings	Tax on		Tax on	
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$9,536.00	0.00%	\$	-	\$	-
\$9,537.00	\$13,808.00	8.70%	\$	372	\$	372
\$13,809.00	\$38,081.00	23.70%	\$	5,752	\$	5,752
\$38,082.00	\$49,020.00	29.50%	\$	3,227	\$	3,227
\$49,021.00	\$76,161.00	35.00%	\$	343	\$	9,499
\$76,162.00	\$98,040.00	36.30%			\$	7,942
\$98,041.00	\$135,973.00	41.80%			\$\$	819
\$135,974.00	\$151,978.00	43.30%				
\$151,979.00	\$190,363.00	46.62%				
\$190,364.00	\$216,511.00	47.62%				, and the second
\$216,512.00		51.30%				

Total Tax \$ 9,693 \$ 27,610
Average Tax Pate (%) 19.4% 27.6%
Marginal Tax Pate (%) 35.0% 41.8%

# 2021 Marginal Tax vs Average Tax

# Ontario

Inco	ome	Earnings	Tax on		1	Tax on
Lower limit	Upper limit		\$50,000		\$100,000	
\$0.00	\$10,880.00	0.00%	\$	-	\$	-
\$10,881.00	\$13,808.00	5.05%	\$	148	\$	148
\$13,809.00	\$45,142.00	20.05%	\$	6,282	\$	6,282
\$45,143.00	\$49,020.00	24.15%	\$	936	\$	936
\$49,021.00	\$79,505.00	29.65%	\$	290	\$	9,039
\$79,506.00	\$90,287.00	31.48%			\$	3,394
\$90,288.00	\$93,655.00	33.89%			\$	1,141
\$93,656.00	\$98,040.00	37.91%			\$	1,662
\$98,041.00	\$150,000.00	43.41%			\$	850
\$150,001.00	\$151,978.00	44.97%				
\$151,979.00	\$216,511.00	48.29%				
\$216,512.00	\$220,000.00	51.97%				
\$220,001.00		53.53%				

 Total Tax
 \$ 7,657
 \$ 23,452

 Average Tax Rate (%)
 15.3%
 23.5%

 Marginal Tax Rate (%)
 29.7%
 43.4%

### Quebec

ome	Earnings		Tax on		Tax on	
Upper limit	1	\$50,000		\$50,000 \$10		100,000
\$13,808.00	0.00%	\$	-	\$	-	
\$45,105.00	27.53%	\$	8,087	\$	8,087	
\$49,020.00	32.53%	\$	1,273	\$	1,273	
\$90,200.00	37.12%	\$	363	\$	15,286	
\$98,040.00	41.12%			\$	3,223	
\$109,755.00	45.71%			\$	895	
\$151,978.00	47.46%					
\$216,511.00	50.23%		•		•	
	53.31%		•		•	
	Upper limit \$13,808.00 \$45,105.00 \$49,020.00 \$90,200.00 \$98,040.00 \$109,755.00 \$151,978.00	Upper limit         \$13,808.00         0.00%           \$45,105.00         27,53%           \$49,020.00         32,53%           \$99,200.00         37,12%           \$98,040.00         41,12%           \$109,755.00         45,71%           \$151,978.00         47,46%           \$216,511.00         50,23%	Upper limit         \$           \$13,808.00         0.00%         \$           \$45,105.00         27.53%         \$           \$49,020.00         32.53%         \$           \$90,200.00         37.12%         \$           \$98,040.00         41.12%         \$           \$109,755.00         45.71%         \$           \$151,978.00         47.46%         \$           \$216,511.00         50.23%	Upper limit         \$50,000           \$13,808.00         0.00%         \$ -           \$45,105.00         27.53%         \$ 8,087           \$49,020.00         32.53%         \$ 1,273           \$90,200.00         37.12%         \$ 363           \$98,040.00         41.12%           \$109,755.00         45.71%           \$151,978.00         47.46%           \$216,511.00         50.23%	Upper limit         \$50,000         \$           \$13,808.00         0.00%         \$ -         \$           \$45,105.00         27.53%         \$ 8,087         \$           \$49,020.00         32.53%         \$ 1,273         \$           \$99,200.00         37.12%         \$ 363         \$           \$109,755.00         45.71%         \$         \$           \$151,978.00         47.46%         \$         \$           \$216,511.00         50.23%         \$         \$	

 Total Tax
 \$ 9,724
 \$ 28,765

 Average Tax Pate (%)
 19.4%
 28.8%

 Marginal Tax Pate (%)
 37.1%
 45.71%

### Nunavut

Hullavut							
Income		Earnings	Tax on		Tax on		
Lower limit	Upper limit		\$50,000		\$1	00,000	
\$0.00	\$13,808.00	0.00%	\$	-	\$	-	
\$13,809.00	\$16,467.00	19.00%	\$	505	\$	505	
\$16,468.00	\$46,740.00	22.00%	\$	6,660	\$	6,660	
\$46,741.00	\$49,020.00	27.50%	\$	896	\$	627	
\$49,021.00	\$93,480.00	29.50%			\$	13,115	
\$93,481.00	\$151,978.00	35.00%			\$	2,282	
\$151,979.00	\$216,511.00	40.82%				·	
\$216 512 00		44 50%					

 Total Tax
 \$ 8,061
 \$ 23,189

 Average Tax Rate (%)
 16.1%
 23.2%

 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	\$13,808.00	0.00%	\$	-	\$	-
\$13,809.00	\$15,243.00	15.00%	\$	215	\$	215
\$15,244.00	\$44,396.00	20.90%	\$	6,093	\$	6,093
\$44,397.00	\$49,020.00	23.60%	\$	1,091	\$	1,091
\$49,021.00	\$88,796.00	29.10%	\$	285	\$	11,575
\$88,797.00	\$98,040.00	32.70%			\$	3,022
\$98,041.00	\$144,362.00	38.20%			\$	748
\$144,363.00	\$151,978.00	40.05%				
\$151,979.00	\$216,511.00	43.37%				
\$216,512.00		47.05%				

 Total Tax
 \$ 7,684
 \$ 22,744

 Average Tax Rate (%)
 15.4%
 22.7%

 Marginal Tax Rate (%)
 29.1%
 38.2%

# Yukon

I	Income		Earnings	Tax on		Tax on	
I	Lower limit	Upper limit		\$50,000		\$100,000	
	\$0.00	\$13,808.00	0.00%	\$	-	\$	-
	\$13,809.00	\$49,020.00	21.40%	\$	7,535	\$	7,535
I	\$49,021.00	\$98,040.00	29.50%	\$	289	\$	14,461
ſ	\$98,041.00	\$151,978.00	36.90%			\$	19,903
	\$151,979.00	\$216,511.00	42.26%			\$	(21,966)
	\$216,512.00	\$500,000.00	45.80%				
	\$500,001.00		48.00%				

 Total Tax
 \$ 7,824
 \$ 19,932

 Average Tax Pate (%)
 15.6%
 19.9%

 M arginal Tax Pate (%)
 29.5%
 42.3%

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