

# 2014 TAX RATE CARD

## British Columbia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,138	0.00%	0.00%	0.00%	0.00%
\$ 11,139	\$ 37,606	20.06%	10.03%	7.61%	-6.84%
\$ 37,607	\$ 43,953	22.70%	11.35%	10.73%	-3.20%
\$ 43,954	\$ 75,213	29.70%	14.85%	18.99%	6.46%
\$ 75,214	\$ 86,354	32.50%	16.25%	22.29%	10.32%
\$ 86,355	\$ 87,907	34.29%	17.15%	24.40%	12.79%
\$ 87,908	\$ 104,858	38.29%	19.15%	29.12%	18.31%
\$ 104,859	\$ 136,270	40.70%	20.35%	31.97%	21.64%
\$ 136,271	150,000	43.70%	21.85%	35.51%	25.78%
\$ 150,000		45.80%	22.90%	37.98%	28.68%

## Nova Scotia

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 8,481	0.00%	0.00%	0.00%	0.00%
\$ 8,482	\$ 11,138	8.79%	4.40%	0.00%	0.00%
\$ 11,139	\$ 29,590	23.79%	11.90%	8.14%	0.00%
\$ 29,591	\$ 43,953	29.95%	14.98%	15.41%	8.39%
\$ 43,954	\$ 59,180	36.95%	18.48%	23.67%	18.05%
\$ 59,181	\$ 87,907	38.67%	19.34%	25.70%	20.42%
\$ 87,908	\$ 93,000	42.67%	21.34%	30.42%	25.94%
\$ 93,001	\$ 136,270	43.50%	21.75%	31.40%	27.09%
\$ 136,271	\$ 150,000	46.50%	23.25%	34.94%	31.23%
\$ 150,001		50.00%	25.00%	39.07%	36.06%

## Alberta

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,138	0.00%	0.00%	0.00%	0.00%
\$ 11,139	\$ 17,787	15.00%	7.50%	0.00%	0.00%
\$ 17,788	\$ 43,953	25.00%	12.50%	13.35	0.00%
\$ 43,954	\$ 87,907	32.00%	16.00%	21.61	9.63%
\$ 87,908	\$ 136,270	36.00%	18.00%	26.33	15.15%
\$ 136,271		39.00%	19.50%	29.87	19.29%

## New Brunswick

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 9,472	0.00%	0.00%	0.00%	0.00%
\$ 9,473	\$ 11,138	9.68%	4.84%	0.00%	0.00%
\$ 11,139	\$ 39,305	24.68%	12.34%	9.87%	0.00%
\$ 39,306	\$ 43,953	29.82%	14.91%	15.93%	3.86%
\$ 43,954	\$ 78,609	36.82%	18.41%	24.19%	13.52%
\$ 78,610	\$ 87,907	38.52%	19.26%	26.20%	15.87%
\$ 87,908	\$ 127,802	42.52%	21.26%	30.92%	21.39%
\$ 127,803	\$ 136,270	43.84%	21.92%	32.48%	23.21%
\$ 136,271		46.84	23.42%	36.02%	27.35%

## Saskatchewan

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,138	0.00%	0.00%	0.00%	0.00%
\$ 11,139	\$ 15,378	15.00%	7.50%	0.00%	0.00%
\$ 15,379	\$ 43,292	26.00%	13.00%	14.08%	0.00%
\$ 43,954	\$ 43,953	28.00%	14.00%	16.44%	2.73%
\$ 43,954	\$ 87,907	35.00%	17.50%	24.70%	12.39%
\$ 87,908	\$ 123,692	39.00%	19.50%	29.42%	17.91%
\$ 123,693	\$ 136,270	41.00%	20.50%	31.78%	20.67%
\$ 136,271		44.00%	22.00%	35.32%	24.81%

## Prince Edward Island

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 7,708	0.00%	0.00%	0.00%	0.00%
\$ 7,709	\$ 11,138	9.80%	4.90%	0.00%	0.00%
\$ 11,139	\$ 31,984	24.80%	12.40%	13.65%	0.00%
\$ 31,985	\$ 43,953	28.80%	14.40%	18.37%	4.53%
\$ 43,954	\$ 63,969	35.80%	17.90%	26.63%	14.19%
\$ 63,970	\$ 87,907	38.70%	19.35%	30.06%	18.19%
\$ 87,908	\$ 98,145	42.70%	21.35%	34.78%	23.71%
\$ 98,146	\$ 136,270	44.37%	22.19%	36.49%	24.56%
\$ 136,271		47.37%	23.69%	40.03%	28.70%

## Manitoba

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 9,134	0.00%	0.00%	0.00%	0.00%
\$ 9,135	\$ 11,138	10.80%	5.40%	0.00%	0.00%
\$ 11,139	\$ 31,000	25.80%	12.90%	16.46%	3.84%
\$ 31,001	\$ 43,953	27.75%	13.88%	18.77%	6.53%
\$ 43,954	\$ 67,000	34.75%	17.38%	27.03%	16.19%
\$ 67,001	\$ 87,907	39.40%	19.70%	32.51%	22.60%
\$ 87,908	\$ 136,270	43.40%	21.70%	37.23%	28.12%
\$ 136,270		46.40%	23.20%	40.77%	32.26%

## Newfoundland

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 8,578	0.00%	0.00%	0.00%	0.00%
\$ 8,579	\$ 11,138	7.70%	3.85%	0.00%	0.00%
\$ 11,138	\$ 34,254	22.70%	11.35%	7.89%	0.00%
\$ 34,255	\$ 43,953	27.50%	13.75%	13.55%	2.04%
\$ 43,954	\$ 68,508	34.50%	17.25%	21.81%	11.70%
\$ 68,509	\$ 87,907	35.30%	17.65%	22.75%	12.81%
\$ 87,908	\$ 136,270	39.30%	19.65%	27.47%	18.33%
\$ 136,271		42.30%	21.15%	31.01%	22.47%

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## Ontario

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 9,670	0.00%	0.00%	0.00%	0.00%
\$ 9,575	\$ 11,138	5.05%	2.53%	0.00%	0.00%
\$ 11,139	\$ 40,120	20.05%	10.03%	5.35%	0.00%
\$ 40,121	\$ 43,953	24.15%	12.08%	10.19%	0.00%
\$ 43,954	\$ 70,651	31.15%	15.58%	18.45%	8.46%
\$ 70,652	\$ 80,242	32.98%	16.49%	20.61%	10.99%
\$ 81,243	\$ 83,237	35.39%	17.70%	23.45%	17.70%
\$ 83,238	\$ 87,907	39.41%	19.71%	28.19%	19.70%
\$ 87,908	\$ 136,270	43.41%	21.71%	32.19%	21.70%
\$ 136,271	\$ 514,090	46.41%	23.21%	36.45%	23.20%
\$ 514,091		49.53%	24.77%	40.13%	24.76%

## Quebec

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,138	0.00%	0.00%	0.00%	0.00%
\$ 11,139	\$ 11,305	20.00%	10.00%	0.00%	0.00%
\$ 11,306	\$ 41,495	28.53%	14.27%	14.49	5.64%
\$ 41,496	\$ 43,953	32.53%	16.27%	19.21%	11.16%
\$ 43,954	\$ 82,953	38.37%	19.19%	26.10%	19.22%
\$ 82,954	\$ 87,907	42.37%	21.19%	30.82%	24.74%
\$ 87,908	\$ 100,970	45.71%	22.86%	34.76%	29.35%
\$ 100,971	\$ 136,270	47.46%	23.73%	36.83%	31.77%
\$ 136,271		49.97%	24.99%	39.78%	35.22%

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## Northwest Territories

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,138	0.00%	0.00%	0.00%	0.00%
\$ 11,139	\$ 13,668	15.00%	7.50%	0.00%	0.00%
\$ 13,669	\$ 39,808	20.90%	10.45%	4.58%	0.00%
\$ 39,809	\$ 43,953	23.60%	11.80%	7.77%	0.00%
\$ 43,954	\$ 79,618	30.60%	15.30%	16.03%	5.63%
\$ 79,619	\$ 87,907	34.20%	17.10%	20.28%	10.60%
\$ 87,908	\$ 129,441	38.20%	19.10%	25.00%	16.12%
\$ 129,442	\$ 136,270	40.05%	20.03%	27.18%	18.67%
\$ 136,271		43.05%	21.53%	30.72%	22.81%

## Yukon

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,138	0.00%	0.00%	0.00%	0.00%
\$ 11,139	\$ 43,953	22.04%	11.02%	8.25%	0.00%
\$ 43,954	\$ 82,073	31.68%	15.84%	19.63%	2.18%
\$ 82,074	\$ 87,907	32.16%	16.08%	19.96%	1.81%
\$ 87,908	\$ 136,270	38.01%	19.01%	26.86%	9.88%
\$ 136,271		42.40%	21.20%	32.04%	15.93%

## Nunavut

Income		Earnings	Capital Gains	Dividends	
Lower limit	upper limit			Non-Eligible	Eligible
\$ -	\$ 11,138	0.00%	0.00%	0.00%	0.00%
\$ 11,139	\$ 12,567	15.00%	7.50%	0.00%	0.00%
\$ 12,568	\$ 41,909	19.00%	9.50%	5.82%	0.00%
\$ 41,910	\$ 43,953	22.00%	11.00%	9.36%	2.03%
\$ 43,954	\$ 83,818	29.00%	14.50%	17.62%	11.69%
\$ 83,819	\$ 87,907	31.00%	15.50%	19.98%	14.45%
\$ 87,908	\$ 136,270	35.00%	17.50%	24.70%	19.97%
\$ 136,271		40.50%	20.25%	31.19%	27.56%