



2010 Combined federal, provincial and territorial income tax for individuals (ordinary income only)

Note: This table was updated to January 31, 2010.

Taxable Income (\$)	British Columbia	Alberta	Saskatchewan	Manitoba	Ontario	Quebec	New Brunswick	Nova Scotia	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Canadian Non-Resident
20,000	1,898	1,760	2,174	2,724	2,001	2,304	2,486	2,477	2,647	2,380	2,120	1,871	1,774	4,440
25,000	2,901	3,010	3,474	4,014	3,004	3,730	3,701	3,667	3,887	3,515	3,222	2,916	2,724	5,550
30,000	3,904	4,260	4,774	5,304	4,006	5,156	4,916	4,881	5,127	4,650	4,324	3,961	3,674	6,660
35,000	4,907	5,510	6,074	6,672	5,009	6,582	6,131	6,379	6,488	5,974	5,426	5,006	4,624	7,770
40,000	6,019	6,760	7,374	8,060	6,130	8,066	7,461	7,876	7,928	7,364	6,528	6,129	5,602	8,880
45,000	7,437	8,292	9,049	9,729	7,619	9,928	9,118	9,656	9,650	9,036	8,018	7,591	6,984	10,408
50,000	8,922	9,892	10,799	11,467	9,177	11,846	10,843	11,504	11,440	10,776	9,602	9,121	8,434	12,036
55,000	10,407	11,492	12,549	13,204	10,734	13,765	12,568	13,351	13,230	12,516	11,186	10,651	9,884	13,664
60,000	11,892	13,092	14,299	14,942	12,292	15,683	14,293	15,213	15,020	14,256	12,770	12,181	11,334	15,292
70,000	14,862	16,292	17,799	18,556	15,492	19,520	17,743	19,080	18,775	17,937	15,938	15,241	14,234	18,548
80,000	18,063	19,492	21,299	22,496	19,051	23,472	21,250	22,947	22,645	21,687	19,106	18,510	17,172	21,804
90,000	21,773	23,015	25,122	26,759	23,314	27,978	25,103	27,280	26,837	25,760	22,791	22,252	20,594	25,537
100,000	25,602	26,615	29,022	31,099	27,655	32,549	29,033	31,778	31,138	29,910	26,592	26,072	24,094	29,385
110,000	29,672	30,215	32,922	35,439	31,996	37,120	32,963	36,303	35,575	34,060	30,393	29,892	27,594	33,233
120,000	33,742	33,815	36,916	39,779	36,337	41,691	36,908	40,828	40,012	38,210	34,194	33,712	31,094	37,081
130,000	37,902	37,504	41,105	44,208	40,767	46,336	41,028	45,442	44,539	42,449	38,126	37,794	34,758	41,061
140,000	42,272	41,404	45,505	48,848	45,408	51,158	45,358	50,267	49,276	46,899	42,366	42,099	38,808	45,353
150,000	46,642	45,304	49,905	53,488	50,049	55,979	49,688	55,092	54,013	51,349	46,606	46,404	42,858	49,645
200,000	68,492	64,804	71,905	76,688	73,254	80,087	71,338	79,217	77,698	73,599	67,805	67,929	63,108	71,105
300,000	112,192	103,804	115,905	123,088	119,664	128,302	114,638	127,467	125,068	118,099	110,203	110,979	103,608	114,025
400,000	155,892	142,804	159,905	169,488	166,073	176,517	157,938	175,717	172,438	162,599	152,601	154,029	144,108	156,945
500,000	199,592	181,804	203,905	215,888	212,483	224,732	201,238	223,967	219,808	207,099	194,999	197,079	184,608	199,865
750,000	308,842	279,304	313,905	331,888	328,507	345,269	309,488	344,592	338,233	318,349	300,994	304,704	285,858	307,165
1,000,000	418,092	376,804	423,905	447,888	444,531	465,807	417,738	465,217	456,658	429,599	406,989	412,329	387,108	414,465

* This table cannot be used if taxable income includes Canadian dividends.

* Tax includes federal, provincial and territorial tax (and surtax, where applicable), but does not take into account minimum tax.

* In 2010, all provinces and territories are using a "Tax-on-income" system and apply provincial and territorial tax rates to taxable income. Tax for non-residents is equal to 148% of basic federal tax.

* In calculating tax, only the basic personal non-refundable credits, both federal and provincial/territorial, have been considered. The non-refundable credits for EI and CPP/QPP contributions, the northern resident deduction, low income tax reductions and credits and refunds of GST and provincial sales taxes have not been considered. Note that the basic personal credit was not taken into account in the case of a non-resident individual.

* This table does not include health premiums contributions.

Top Marginal tax rates (%)														
Ordinary income	43.70%	39.00%	44.00%	46.40%	46.41%	48.22%	43.30%	48.25%	47.37%	44.50%	42.40%	43.05%	40.50%	42.92%
Non-eligible dividends	33.71%	27.71%	30.83%	38.21%	32.57%	36.35%	30.83%	33.06%	39.66%	32.71%	30.49%	29.65%	28.96%	*
Eligible dividends	21.45%	15.88%	21.64%	25.09%	26.57%	30.68%	19.46%	29.79%	25.96%	24.37%	18.80%	19.81%	23.64%	*
Capital Gains	21.85%	19.50%	22.00%	23.20%	23.20%	24.11%	21.65%	24.13%	23.69%	22.25%	21.20%	21.53%	20.25%	21.46%

* Dividends earned by non-residents are subject to a federal withholding tax of 25% and the rate of such withholding may be lowered where a tax treaty applies.

* Generally, eligible dividends are dividends paid from income which is subject to the general corporate tax rate, excluding investment income.

* Generally, non-eligible dividends are those paid by CCPCs from income eligible to the SBD or from investment income.