

2009 Effective Income Tax Rates for Individuals

Prepared from information available at June 15, 2009

This table shows combined federal and provincial or territorial taxes, including surtaxes, on interest or ordinary income, assuming only the basic personal tax credit is claimed (except non-residents – see note).

Taxable Income (\$)	BC	AB	SK	MB	ON	QC	NB	(%) NS	PE	NL	YK	NT	NU	Non-residents ¹
20,000	9.90	8.90	11.00	13.70	10.60	11.60	12.80	12.50	13.30	12.00	10.70	9.40	8.90	22.20
25,000	12.00	12.10	14.00	16.10	12.70	15.00	15.10	14.80	15.60	14.10	12.90	11.70	10.90	22.20
30,000	13.30	14.20	16.00	17.70	14.10	17.20	16.70	16.40	17.10	15.50	14.50	13.20	12.30	22.20
35,000	14.30	15.80	17.40	19.10	15.10	18.90	17.90	18.30	18.60	17.10	15.50	14.30	13.20	22.20
40,000	15.30	16.90	18.50	20.20	16.10	20.70	19.20	19.80	19.80	18.50	16.40	15.40	14.00	22.20
45,000	16.80	18.50	20.20	21.70	17.60	22.60	21.00	21.60	21.50	20.20	17.90	17.00	15.50	23.20
50,000	18.10	19.80	21.70	23.00	19.00	24.20	22.60	23.10	22.90	21.60	19.30	18.30	16.80	24.10
55,000	19.10	21.00	22.90	24.10	20.10	25.50	23.80	24.40	24.10	22.80	20.40	19.40	17.90	24.90
60,000	20.00	21.90	23.90	24.90	21.00	26.50	24.90	31.60	25.10	23.80	21.30	20.40	18.90	25.50
70,000	21.40	23.30	25.50	26.50	22.60	28.20	26.60	32.60	26.90	25.70	22.80	21.80	20.30	26.50
80,000	22.70	24.40	26.70	28.20	24.30	29.40	28.00	33.30	28.30	27.20	23.90	23.20	21.40	27.30
90,000	24.40	25.60	28.00	29.80	26.30	31.20	29.50	30.40	29.90	28.70	25.40	24.80	22.80	28.40
100,000	25.80	26.70	29.10	31.10	28.00	32.60	30.70	31.80	31.20	30.00	26.70	26.10	24.00	29.40
110,000	27.10	27.50	30.00	32.30	29.40	33.80	31.70	33.10	32.40	31.00	27.70	27.20	25.00	30.30
120,000	28.20	28.20	30.80	33.20	30.60	34.80	32.60	34.10	33.40	31.90	28.50	28.20	25.90	30.90
130,000	29.30	28.90	31.70	34.10	31.70	35.70	33.50	35.00	34.30	32.70	29.40	29.20	26.70	31.70
140,000	30.30	29.60	32.60	34.90	32.70	36.60	34.40	36.00	35.20	33.60	30.30	30.10	27.70	32.50
150,000	31.20	30.30	33.30	35.70	33.60	37.40	35.20	36.80	36.10	34.30	31.10	31.00	28.60	33.20
200,000	34.30	32.40	36.00	38.40	36.80	40.10	37.90	39.70	38.90	36.80	34.00	34.00	31.50	35.60
300,000	37.50	34.60	38.70	41.10	40.00	42.80	40.60	42.50	41.70	39.40	36.80	37.00	34.50	38.00
400,000	39.00	35.70	40.00	42.40	41.60	44.20	41.90	44.00	43.10	40.70	38.20	38.50	36.00	39.30
500,000	40.00	36.40	40.80	43.20	42.60	45.00	42.80	44.80	44.00	41.40	39.00	39.40	36.90	40.00
750,000	41.20	37.30	41.90	44.30	43.90	46.00	43.80	46.00	45.10	42.50	40.10	40.60	38.10	41.00
1,000,000	41.80	37.70	42.40	44.80	44.50	46.60	44.40	46.50	45.70	43.00	40.70	41.20	38.70	41.50