

2004 Federal and Provincial Effective Tax Rates for Individuals

Effective Tax Rates (%)

TAXABLE INCOME	New Brunswick	Nova Scotia	Prince Edward Island	Newfound-land and Labrador	Ontario	Quebec	Manitoba	Saskatchewan	Alberta	British Columbia	Nunavut	Northwest Territories	Yukon	Non-residents
20,000	15.10	14.95	15.76	16.25	13.21	17.74	16.21	16.05	12.42	13.06	9.69	11.22	13.06	14.20
25,000	17.55	17.12	17.77	18.31	14.98	20.06	18.44	18.24	15.14	14.86	11.45	13.37	15.66	16.09
30,000	18.90	18.48	19.11	19.76	16.15	21.92	19.85	19.70	16.95	16.06	12.63	14.80	16.89	17.36
35,000	20.29	20.26	20.55	21.53	17.14	23.56	21.25	20.74	18.24	17.14	13.47	15.95	17.77	18.26
40,000	22.35	22.35	22.46	23.61	18.89	25.41	23.10	22.47	19.96	18.89	15.22	17.79	19.51	20.05
45,000	23.96	23.97	23.94	25.23	20.25	26.85	24.53	23.86	21.30	20.25	16.58	19.22	20.86	21.44
50,000	25.25	25.27	25.12	26.52	21.34	28.00	25.68	24.97	22.37	21.34	17.80	20.37	21.94	22.55
55,000	26.30	26.33	26.17	27.58	22.23	28.94	26.62	25.88	23.24	22.23	18.81	21.33	22.83	23.46
60,000	27.18	27.24	27.09	28.52	23.02	30.04	27.40	26.64	23.97	22.98	19.66	22.13	23.56	24.22
70,000	28.69	28.87	28.92	30.40	24.59	31.80	28.87	27.84	25.12	24.33	21.00	23.54	24.72	25.41
80,000	30.42	30.60	30.85	32.30	26.95	33.54	30.69	29.23	26.48	26.14	22.75	25.34	26.34	27.04
90,000	31.76	32.11	32.35	33.78	28.78	34.89	32.10	30.32	27.54	27.64	24.11	26.74	27.64	28.31
100,000	32.84	33.40	33.55	34.97	30.24	35.98	33.23	31.19	28.38	28.94	25.20	27.86	28.67	29.33
110,000	33.78	34.47	34.54	35.94	31.44	36.86	34.15	32.02	29.08	30.01	26.09	28.81	29.52	30.16
120,000	34.78	35.53	35.51	36.90	32.59	37.73	35.08	32.92	29.81	31.06	27.12	29.86	30.46	31.09
130,000	35.70	36.50	36.42	37.81	33.65	38.53	35.95	33.77	30.52	32.03	28.15	30.84	31.38	32.00
140,000	36.50	37.34	37.21	38.58	34.56	39.23	36.70	34.50	31.12	32.86	29.03	31.67	32.16	32.78
150,000	37.19	38.07	37.88	39.25	35.35	39.83	37.34	35.14	31.65	33.59	29.79	32.40	32.85	33.45
200,000	39.60	40.62	40.26	41.60	38.12	41.92	39.61	37.35	33.49	36.11	32.47	34.94	35.23	35.82

Top Marginal Rates - on taxable income in excess of \$113,804 (%)

Capital Gains	23.42	24.13	23.69	24.32	23.21	24.11	23.20	22.00	19.50	21.85	20.25	21.28	21.20	21.46
Dividends	37.26	33.06	31.96	37.32	31.34	32.82	35.08	28.34	24.08	31.58	28.96	29.02	28.64	28.98
Other Income	46.84	48.25	47.37	48.64	46.41	48.22	46.40	44.00	39.00	43.70	40.50	42.55	42.40	42.92

The data provided is for information purposes only