## Single Tax Filer 2008 Interprovincial Income Tax Payable

Taxable Income	NL	PE	NS	NB	QC	ON	MB	SK	AB	ВС
\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
\$15,000	\$439	\$383	\$266	\$65	\$0	\$262	\$591	\$135	\$0	\$0
\$20,000	\$924	\$1,091	\$926	\$787	\$555	\$614	\$1,149	\$648	\$650	\$205
\$25,000	\$1,307	\$1,548	\$1,386	\$1,509	\$1,239	\$1,197	\$1,686	\$1,161	\$1,262	\$990
\$30,000	\$1,689	\$2,005	\$1,822	\$2,001	\$1,924	\$1,479	\$2,195	\$1,675	\$1,729	\$1,608
\$35,000	\$2,316	\$2,583	\$2,540	\$2,482	\$2,739	\$1,761	\$2,786	\$2,188	\$2,195	\$1,845
\$40,000	\$2,954	\$3,240	\$3,258	\$3,222	\$3,567	\$2,317	\$3,387	\$2,718	\$2,662	\$2,212
\$45,000	\$3,597	\$3,905	\$3,983	\$3,970	\$4,392	\$2,759	\$3,996	\$3,340	\$3,136	\$2,584
\$50,000	\$4,262	\$4,595	\$4,730	\$4,744	\$5,211	\$3,366	\$4,633	\$3,990	\$3,636	\$2,969
\$55,000	\$4,927	\$5,285	\$5,478	\$5,518	\$6,029	\$3,824	\$5,271	\$4,640	\$4,136	\$3,354
\$60,000	\$5,592	\$5,975	\$6,239	\$6,292	\$6,848	\$4,281	\$5,908	\$5,290	\$4,636	\$3,739
\$65,000	\$6,381	\$6,695	\$7,073	\$7,066	\$7,666	\$4,739	\$6,546	\$5,940	\$5,136	\$4,124
\$70,000	\$7,181	\$7,530	\$7,906	\$7,844	\$8,485	\$5,283	\$7,369	\$6,590	\$5,636	\$4,509
\$75,000	\$7,981	\$8,365	\$8,740	\$8,684	\$9,303	\$6,053	\$8,239	\$7,240	\$6,136	\$5,033
\$80,000	\$8,781	\$9,200	\$9,573	\$9,524	\$10,254	\$6,875	\$9,109	\$7,890	\$6,636	\$5,558
\$85,000	\$9,581	\$10,035	\$10,447	\$10,364	\$11,239	\$7,745	\$9,979	\$8,540	\$7,136	\$6,165
\$90,000	\$10,381	\$10,870	\$11,364	\$11,204	\$12,225	\$8,616	\$10,849	\$9,190	\$7,636	\$6,780
\$95,000	\$11,181	\$11,705	\$12,299	\$12,044	\$13,210	\$9,486	\$11,719	\$9,840	\$8,136	\$7,394
\$100,000	\$11,981	\$12,544	\$13,262	\$12,884	\$14,196	\$10,357	\$12,589	\$10,490	\$8,636	\$8,066
\$105,000	\$12,781	\$13,462	\$14,224	\$13,724	\$15,181	\$11,227	\$13,459	\$11,140	\$9,136	\$8,801
\$110,000	\$13,581	\$14,381	\$15,187	\$14,564	\$16,167	\$12,098	\$14,329	\$11,790	\$9,636	\$9,536
\$115,000	\$14,381	\$15,299	\$16,149	\$15,424	\$17,152	\$12,968	\$15,199	\$12,503	\$10,136	\$10,271
\$120,000	\$15,181	\$16,218	\$17,112	\$16,322	\$18,138	\$13,839	\$16,069	\$13,253	\$10,636	\$11,006
\$125,000	\$15,981	\$17,136	\$18,074	\$17,219	\$19,114	\$14,709	\$16,939	\$14,003	\$11,136	\$11,741
\$130,000	\$16,781	\$18,055	\$19,037	\$18,117	\$20,075	\$15,580	\$17,809	\$14,753	\$11,636	\$12,476
\$135,000 \$140,000	\$17,581	\$18,973	\$19,999	\$19,014	\$21,036	\$16,450	\$18,679	\$15,503	\$12,136	\$13,211
\$140,000	\$18,381	\$19,892	\$20,962	\$19,912	\$21,997	\$17,321	\$19,549	\$16,253	\$12,636	\$13,946
\$145,000 \$150,000	\$19,181	\$20,810	\$21,924	\$20,809	\$22,957	\$18,191	\$20,419	\$17,003	\$13,136	\$14,681
\$150,000	\$19,981	\$21,729	\$22,887	\$21,707	\$23,918	\$19,062	\$21,289	\$17,753	\$13,636	\$15,416

## **Notes:**

- 1 Taxpayer is assumed to claim the personal amount, EI premium and CPP contribution.
- 2 Québec taxpayer is assumed to claim the personal amount, and the flat amount in lieu of EI & QPP.
- For comparison purposes, Québec taxes have been adjusted downward to account for the federal 16.5% tax abatement.
- 4 Calculations above include the Canada Employment Amount and the Québec Deduction for Workers.
- 5 Calculations include Health Premiums for ON, AB & BC.
- 6 Calculations are based on tax information available as of March 17, 2009.
- These tables will be updated as necessary on the website once all provincial 2009-2010 budgets are released.
- 8 Numbers may not add due to rounding.

## Single Tax Filer 2008 Interprovincial Differences

Taxable Income	NL	PE	NS	NB	QC	ON	MB	SK	AB	ВС
\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$33	\$0	\$0	\$0
\$15,000	\$374	\$318	\$201	\$0	(\$65)	\$197	\$526	\$70	(\$65)	(\$65)
\$20,000	\$137	\$303	\$139	\$0	(\$233)	(\$173)	\$362	(\$139)	(\$137)	(\$582)
\$25,000	(\$202)	\$39	(\$123)	\$0	(\$270)	(\$312)	\$177	(\$348)	(\$247)	(\$519)
\$30,000	(\$312)	\$4	(\$179)	\$0	(\$78)	(\$522)	\$194	(\$326)	(\$272)	(\$393)
\$35,000	(\$166)	\$101	\$58	\$0	\$257	(\$721)	\$304	(\$294)	(\$287)	(\$638)
\$40,000	(\$268)	\$18	\$36	\$0	\$345	(\$905)	\$165	(\$504)	(\$560)	(\$1,010)
\$45,000	(\$373)	(\$65)	\$13	\$0	\$422	(\$1,211)	\$26	(\$630)	(\$834)	(\$1,386)
\$50,000	(\$482)	(\$149)	(\$14)	\$0	\$467	(\$1,378)	(\$111)	(\$754)	(\$1,108)	(\$1,775)
\$55,000	(\$591)	(\$233)	(\$40)	\$0	\$511	(\$1,694)	(\$247)	(\$878)	(\$1,382)	(\$2,164)
\$60,000	(\$700)	(\$317)	(\$53)	\$0	\$556	(\$2,011)	(\$384)	(\$1,002)	(\$1,656)	(\$2,553)
\$65,000	(\$685)	(\$371)	\$7	\$0	\$600	(\$2,327)	(\$520)	(\$1,126)	(\$1,930)	(\$2,942)
\$70,000	(\$663)	(\$315)	\$62	\$0	\$641	(\$2,561)	(\$475)	(\$1,254)	(\$2,208)	(\$3,335)
\$75,000	(\$703)	(\$320)	\$55	\$0	\$619	(\$2,631)	(\$445)	(\$1,444)	(\$2,548)	(\$3,651)
\$80,000	(\$743)	(\$325)	\$49	\$0	\$730	(\$2,649)	(\$415)	(\$1,634)	(\$2,888)	(\$3,966)
\$85,000	(\$783)	(\$330)	\$83	\$0	\$875	(\$2,619)	(\$385)	(\$1,824)	(\$3,228)	(\$4,199)
\$90,000	(\$823)	(\$335)	\$160	\$0	\$1,021	(\$2,588)	(\$355)	(\$2,014)	(\$3,568)	(\$4,424)
\$95,000	(\$863)	(\$340)	\$255	\$0	\$1,166	(\$2,558)	(\$325)	(\$2,204)	(\$3,908)	(\$4,650)
\$100,000	(\$903)	(\$340)	\$378	\$0	\$1,312	(\$2,527)	(\$295)	(\$2,394)	(\$4,248)	(\$4,818)
\$105,000	(\$943)	(\$262)	\$500	\$0	\$1,457	(\$2,497)	(\$265)	(\$2,584)	(\$4,588)	(\$4,923)
\$110,000	(\$983)	(\$184)	\$623	\$0	\$1,603	(\$2,466)	(\$235)	(\$2,774)	(\$4,928)	(\$5,028)
\$115,000	(\$1,043)	(\$125)	\$725	\$0	\$1,728	(\$2,456)	(\$225)	(\$2,921)	(\$5,288)	(\$5,153)
\$120,000	(\$1,141)	(\$104)	\$790	\$0	\$1,816	(\$2,483)	(\$252)	(\$3,068)	(\$5,686)	(\$5,316)
\$125,000	(\$1,238)	(\$83)	\$855	\$0	\$1,895	(\$2,510)	(\$280)	(\$3,216)	(\$6,083)	(\$5,478)
\$130,000	(\$1,336)	(\$62)	\$920	\$0	\$1,958	(\$2,537)	(\$307)	(\$3,363)	(\$6,481)	(\$5,641)
\$135,000	(\$1,433)	(\$41)	\$985	\$0	\$2,022	(\$2,564)	(\$335)	(\$3,511)	(\$6,878)	(\$5,803)
\$140,000	(\$1,531)	(\$20)	\$1,050	\$0	\$2,085	(\$2,591)	(\$363)	(\$3,659)	(\$7,276)	(\$5,966)
\$145,000	(\$1,628)	\$1	\$1,115	\$0	\$2,148	(\$2,618)	(\$390)	(\$3,806)	(\$7,673)	(\$6,128)
\$150,000	(\$1,726)	\$22	\$1,180	\$0	\$2,211	(\$2,645)	(\$417)	(\$3,953)	(\$8,071)	(\$6,291)

## **Notes:**

- 1 Brackets () represent lower taxes in the other provinces.
- 2 Taxpayer is assumed to claim the personal amount, EI premium and CPP contribution.
- 3 Québec taxpayer is assumed to claim the personal amount, and the flat amount in lieu of EI & QPP.
- For comparison purposes, Québec taxes have been adjusted downward to account for the federal 16.5% tax abatement.
- 5 Calculations above include the Canada Employment Amount and the Québec Deduction for Workers.
- 6 Calculations include Health Premiums for ON, AB & BC.
- 7 Calculations are based on tax information available as of March 17, 2009.
- These tables will be updated as necessary on the website once all provincial 2009-2010 budgets are released.
- 9 Numbers may not add due to rounding.