

Figure A.28

Major Provincial Tax Rates, 2011											
		AB	BC	SK	MB	ON	QC	NB	NS	PE	NL
Personal Income Tax											
<i>Statutory Rate Range:</i>											
- Lowest Rate	(%)	10.00	5.06	11.00	10.80	5.05	16.00 ^a	9.10	8.79	9.80	7.70
- Highest Rate	(%)	10.00	14.70	15.00	17.40	11.16	24.00 ^a	12.70	21.00	16.70	13.30
Surtax	(%)	-	-	-	-	20/36	-	-	-	10.0	-
Combined Fed./Prov.											
Top Marginal Rate ^b	(%)	39.00	43.70	44.00	46.40	46.41	48.22	41.70	50	47.37	42.30
Personal Amount	(\$)	16,977	11,088	13,535	8,134	9,104	10,640	8,953	8,231	7,708	7,989
Spousal Amount	(\$)	16,977	9,730	13,535	8,134	7,730	10,640	7,602	6,989	6,546	6,528
Corporate Income Tax											
General Rate	(%)	10.0	10.0	12.0	12.0	11.5 ^c	11.9	10.0 ^d	16.0	16.0	14.0
Mfg & Processing Rate	(%)	10.0	10.0	10.0	12.0	10.0	11.9	10.0	16.0	16.0	5.0
<i>Small Business:</i>											
- Rate	(%)	3.0	2.5	4.5	0.0	4.5	8.0	5.0	4.5	1.0	4.0
- Threshold	(\$000)	500	500	500	400	500	500	500	400	500	500
Capital Tax											
General	(max.%)	-	-	-	-	-	-	-	0.05 ^e	-	-
Financial Institutions	(max.%)	-	-	3.25	3.00	-	0.25 ^f	3.00	4.00	5.00	4.00
Sales Tax											
	(%)	-	7.0	5.0	7.0	8.0	8.5 ^g	8.0	10.0	10.0 ^g	8.0
Gasoline Tax											
	(¢/litre)	9.0	20.1 ^{h,i}	15.0	11.5	14.7 ⁱ	17.2 ^{h,i}	10.7 ⁱ	15.5 ⁱ	15.8 ^j	16.5 ⁱ
Tobacco Tax											
	(\$/carton)	40.00	37.00 ⁱ	42.00 ⁱ	41.00 ⁱ	24.70 ⁱ	20.21	23.50 ⁱ	43.04 ⁱ	44.90	38.00 ⁱ
Payroll Tax											
	(max.%)	-	-	-	2.15	1.95	4.26 ^k	-	-	-	2.00

Note: Rates for provinces other than Alberta known as of February 10, 2011

- a Quebec residents receive an abatement of 16.5% of basic federal tax because of the province's decision to opt out of federal cash transfers in support of provincial programs.
- b The top federal personal income tax rate is 29%, except in Quebec where the top federal rate is 24.22% because of the federal abatement.
- c Ontario's corporate income tax rate will be reduced from 12% to 11.5% on July 1, 2011.
- d New Brunswick's corporate income tax rate will be reduced from 11% to 10% on July 1, 2011.
- e Nova Scotia will reduce its Large Corporations Tax from 0.10% to 0.05% on July 1, 2011.
- f Quebec levies a 0.25% compensation tax on the paid capital of financial institutions.
- g These provinces apply their sales tax on the retail price of the goods and services inclusive of the GST.
- h An additional 9 ¢/litre is imposed in the greater Vancouver area, 3.5 ¢/litre in Victoria and 3 ¢/litre in Montreal. The British Columbia rate includes the carbon tax on gasoline, which is 4.45 ¢/litre until June 30, 2011, after which it will rise to 5.56 ¢/litre. Quebec will increase its fuel tax from 16.2 ¢/litre to 17.2 ¢/litre on April 1, 2011.
- i These provinces apply their retail sales tax or the provincial portion of their harmonized sales tax on the retail price of the good inclusive of the particular excise tax. In British Columbia, gasoline is subject to the Harmonized Sales Tax (HST), but receives an immediate point of sale rebate for the provincial portion of the tax.
- j This rate is based on a 7.1¢/litre base rate and 10.7% of the average wholesale price. The rate is calculated on a monthly basis with the total tax rate is capped at 15.8¢/litre.
- k Quebec also levies a compensation tax of up to 3.9% on salaries and wages paid by financial institutions that is not included in this rate.

Source: Alberta Finance and Enterprise, Tax Plan, Budget 2011