

Figure T.4

Interprovincial Tax & Health Care Premium Comparison - 2011										
	AB	BC	SK	MB	ON	QC	NB	NS	PE	NL
Employment Income of \$30,000 - One Income Family with Two Children										
Provincial Income Tax	-\$1,335	\$295	-\$624	\$265	-\$1,480	-\$4,587	\$246	\$579	\$1,064	\$377
Provincial Sales Tax	-	\$208	\$609	\$966	\$412	\$1,330	\$1,238	\$1,372	\$1,348	\$1,360
Health Care Premium	-	-	-	-	\$225	\$200	-	-	-	-
Payroll Tax	-	-	-	\$236	\$266	\$612	-	-	-	\$97
Fuel Tax	\$270	\$435	\$450	\$345	\$441	\$486	\$321	\$465	\$474	\$495
Total	-\$1,065	\$938	\$435	\$1,812	-\$136	-\$1,959	\$1,805	\$2,416	\$2,886	\$2,329
Employment Income of \$75,000 - Two Income Family with Two Children										
Provincial Income Tax	\$ 2,578	\$ 1,907	\$ 2,587	\$ 4,512	\$ 1,656	\$ 2,468	\$ 3,947	\$ 4,472	\$ 4,717	\$ 3,786
Provincial Sales Tax	-	\$ 1,661	\$ 982	\$ 1,544	\$ 2,010	\$ 2,309	\$ 1,999	\$ 2,217	\$ 2,200	\$ 2,212
Health Care Premium	-	\$ 1,089	-	-	\$ 563	\$ 200	-	-	-	-
Payroll Tax	-	-	-	\$ 591	\$ 665	\$ 1,531	-	-	-	\$ 243
Fuel Tax	\$ 405	\$ 653	\$ 675	\$ 518	\$ 662	\$ 729	\$ 482	\$ 698	\$ 711	\$ 743
Total	\$2,983	\$5,310	\$4,244	\$7,165	\$5,556	\$7,237	\$6,428	\$7,387	\$7,628	\$6,984
Employment Income of \$125,000 - Two Income Family with Two Children										
Provincial Income Tax	\$ 6,824	\$ 4,997	\$ 7,688	\$ 9,994	\$ 5,580	\$ 10,511	\$ 8,687	\$ 10,654	\$ 10,301	\$ 8,778
Provincial Sales Tax	-	\$ 2,539	\$ 1,462	\$ 2,315	\$ 3,020	\$ 3,434	\$ 3,014	\$ 3,293	\$ 3,297	\$ 3,321
Health Care Premium	-	\$ 1,089	-	-	\$ 788	\$ 200	-	-	-	-
Payroll Tax	-	-	-	\$ 985	\$ 1,108	\$ 2,552	-	-	-	\$ 405
Fuel Tax	\$ 405	\$ 653	\$ 675	\$ 518	\$ 662	\$ 729	\$ 482	\$ 698	\$ 711	\$ 743
Total	\$7,229	\$9,278	\$9,825	\$13,812	\$11,158	\$17,426	\$12,183	\$14,645	\$14,309	\$13,247

Calculations are based on other provinces' tax parameters known as of February 10, 2011.

Assumptions:

- * Business is assumed to bear between 25% and 60% of the provincial sales tax, depending upon the provincial tax regime.
- * Health care premiums are net of premium subsidies.
- * In provinces that impose payroll taxes, 75% is assumed to be borne by employees and 25% by employers. The same 75/25 split is assumed for the net health care premiums.
- * Fuel tax is based on estimated consumption of 3,000 litres per year for one-income families and 4,500 litres for two-income families.
- * RRSP/RPP contributions of \$1,000, \$9,700 and \$16,800 are included in the calculation of personal income tax for the \$30,000, \$75,000 and \$125,000 families, respectively.
- * For two-income families, income and RRSP/RPP contributions are split 60/40 between the two spouses.
- * The children in each family are assumed to be 6 and 12 years olds.

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