

Provincial Income Taxes

Taxation Year 2008 Updated to reflect provincial tax changes announced at latest published budget as of date of this release

Provincial Surtaxes on Provincial Tax

Tax on Net Income (TONI)

Province or Territory	Prior Year % Increase	Bracket 1 Up To	Bracket 1 Rate	Bracket 2 Up To	Bracket 2 Rate	Bracket 3 Up To/Over	Bracket 3 Rate	Bracket 4 Up To	Bracket 4 Rate	Bracket 5 Over	Add B5 Rate	Basic Prov Rate	Abatement	Surtax Threshold	Surtax Rate
Alberta	4.700%	32,183	10.00%	64,368	10.00%	64,368	10.00%							None	
British Columbia	1.800%	35,016	5.35%	70,033	8.15%	80,406	10.50%	97,636	12.29%	97,636	14.70%			None	
Manitoba		30,544	10.90%	66,000	12.75%	66,000	17.40%							None	
New Brunswick	1.900%	34,836	10.12%	69,673	15.48%	113,273	16.80%	113,273	17.95%					None	
Newfoundland	1.100%	30,215	8.70%	60,429	13.80%	60,429	16.50%							None	
Northwest Territories	1.900%	35,986	5.90%	71,973	8.60%	117,011	12.20%	117,011	14.05%					None	
Nova Scotia		29,590	8.79%	59,180	14.95%	93,000	16.67%	93,000	17.50%					10,000	10.00%
Nunavut	1.900%	37,885	4.00%	75,770	7.00%	123,184	9.00%	123,184	11.50%					None	
Ontario	1.500%	36,020	6.05%	72,041	9.15%	72,041	11.16%						2 surtaxes	4,162	20.00%
Prince Edward Island		31,984	9.80%	63,969	13.80%	63,969	16.70%							12,500	10.00%
Quebec	1.210%	37,500	16.00%	75,000	20.00%	75,000	24.00%						-16.50%	None	
Saskatchewan	1.900%	39,135	11.00%	111,814	13.00%	111,814	15.00%							None	
Yukon Territory	1.900%	37,885	7.04%	75,769	9.68%	123,184	11.44%	123,184	12.76%					6,000	5.00%

5,249 36.00%

Provincial Income Tax Credits 2008

Province or Territory	Prior Year % Increase	Basic Personal	Spousal or Equiv.	Age Claim	Disability	Infirm Dep. >18	Pension Income	Child Credit	Additional Child Credit	Education P/T per mo.	Education F/T per mo.	Medical Exp. Over	Div Tax Credit on amount received	Charity to 200	Charity Over 200	Threshold for Age Claim	Age Claim Phased Out
Alberta	4.700%	16,161	16,161	4,503	7,466	4,355	1,244			188	628	2,088	9.000%	10.00%	21.00%	33,525	63,545
British Columbia	1.800%	9,189	7,868	4,121	6,892	4,021	1,000			60	200	1,911	12.000%	5.35%	14.70%	30,674	58,147
Manitoba		8,034	8,034	3,728	6,180	3,605	1,000			120	400	1,728	11.000%	10.90%	14.70%	27,749	52,602
New Brunswick	1.900%	8,395	7,129	4,099	6,797	3,965	1,000			120	400	1,889	12.000%	10.12%	17.95%	30,517	57,844
Newfoundland	1.100%	7,566	6,183	3,556	5,106	2,402	1,000			60	200	1,648	6.650%	8.70%	16.50%	26,468	50,175
Northwest Territories	1.900%	12,355	12,355	6,044	10,020	4,095	1,000			120	400	1,962	11.500%	5.90%	14.05%	31,524	71,817
Nova Scotia		7,731	6,565	3,775	4,596	2,551	1,069			60	200	1,637	8.850%	8.79%	17.50%	28,101	53,268
Nunavut	1.900%	11,360	11,360	8,520	11,360	4,095	1,000			120	400	1,962	6.200%	4.00%	11.50%	31,524	88,324
Ontario	1.500%	8,681	7,371	4,239	7,014	4,091	1,201			140	468	1,965	7.000%	6.05%	11.16%	31,554	59,814
Prince Edward Island		7,708	6,546	3,764	6,890	2,446	1,000			120	400	1,678	10.500%	9.80%	16.70%	28,019	53,112
Quebec	1.210%	10,215	10,215	2,200	2,325		1,000	2,740	2,740	60	225	1,032	11.900%	16.00%	24.00%	29,645	43,947
Saskatchewan	1.900%	8,945	8,945	4,235	7,021	4,095	1,000	2,795		120	400	1,962	11.000%	11.00%	15.00%	31,524	59,757
Yukon Territory	1.900%	9,600	9,600	5,276	7,021	4,095	2,000			140	465	1,962	11.000%	7.04%	12.76%	31,524	66,697

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