

Single Tax Filer

2012 Interprovincial Income Tax Payable

Taxable Income	NL	PE	NS	NB	QC	ON	MB	SK	AB	BC
\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$15,000	\$177	\$383	\$191	\$0	\$0	\$139	\$507	\$10	\$0	\$0
\$20,000	\$815	\$1,091	\$851	\$466	\$379	\$569	\$1,044	\$523	\$104	\$90
\$25,000	\$1,174	\$1,548	\$1,311	\$1,036	\$1,064	\$1,152	\$1,561	\$1,036	\$570	\$875
\$30,000	\$1,533	\$2,005	\$1,721	\$1,606	\$1,748	\$1,434	\$2,051	\$1,550	\$1,037	\$1,530
\$35,000	\$1,997	\$2,583	\$2,325	\$2,133	\$2,484	\$1,716	\$2,541	\$2,063	\$1,503	\$1,806
\$40,000	\$2,611	\$3,240	\$3,043	\$2,616	\$3,319	\$2,176	\$3,128	\$2,576	\$1,970	\$2,098
\$45,000	\$3,229	\$3,902	\$3,765	\$3,191	\$4,167	\$2,617	\$3,735	\$3,143	\$2,441	\$2,468
\$50,000	\$3,864	\$4,586	\$4,507	\$3,785	\$4,987	\$3,220	\$4,366	\$3,786	\$2,935	\$2,850
\$55,000	\$4,504	\$5,276	\$5,255	\$4,385	\$5,806	\$3,678	\$5,004	\$4,436	\$3,435	\$3,235
\$60,000	\$5,144	\$5,966	\$6,002	\$4,985	\$6,624	\$4,135	\$5,641	\$5,086	\$3,935	\$3,620
\$65,000	\$5,784	\$6,686	\$6,772	\$5,585	\$7,443	\$4,593	\$6,279	\$5,736	\$4,435	\$4,005
\$70,000	\$6,534	\$7,521	\$7,606	\$6,185	\$8,261	\$5,050	\$6,916	\$6,386	\$4,935	\$4,390
\$75,000	\$7,309	\$8,356	\$8,439	\$6,785	\$9,080	\$5,736	\$7,721	\$7,036	\$5,435	\$4,775
\$80,000	\$8,084	\$9,191	\$9,273	\$7,385	\$9,898	\$6,328	\$8,591	\$7,686	\$5,935	\$5,277
\$85,000	\$8,859	\$10,026	\$10,117	\$7,985	\$10,815	\$7,091	\$9,461	\$8,336	\$6,435	\$5,802
\$90,000	\$9,634	\$10,861	\$11,034	\$8,585	\$11,810	\$7,962	\$10,331	\$8,986	\$6,935	\$6,380
\$95,000	\$10,409	\$11,696	\$11,950	\$9,185	\$12,795	\$8,832	\$11,201	\$9,636	\$7,435	\$6,995
\$100,000	\$11,184	\$12,534	\$12,867	\$9,785	\$13,781	\$9,703	\$12,071	\$10,286	\$7,935	\$7,609
\$105,000	\$11,959	\$13,452	\$13,829	\$10,385	\$14,766	\$10,573	\$12,941	\$10,936	\$8,435	\$8,224
\$110,000	\$12,734	\$14,371	\$14,791	\$10,985	\$15,752	\$11,444	\$13,811	\$11,586	\$8,935	\$8,942
\$115,000	\$13,509	\$15,289	\$15,754	\$11,585	\$16,737	\$12,314	\$14,681	\$12,236	\$9,435	\$9,677
\$120,000	\$14,284	\$16,208	\$16,716	\$12,185	\$17,723	\$13,185	\$15,551	\$12,886	\$9,935	\$10,412
\$125,000	\$15,059	\$17,126	\$17,679	\$12,785	\$18,708	\$14,055	\$16,421	\$13,604	\$10,435	\$11,147
\$130,000	\$15,834	\$18,045	\$18,641	\$13,385	\$19,694	\$14,926	\$17,291	\$14,354	\$10,935	\$11,882
\$135,000	\$16,609	\$18,963	\$19,604	\$13,985	\$20,674	\$15,796	\$18,161	\$15,104	\$11,435	\$12,617
\$140,000	\$17,384	\$19,882	\$20,566	\$14,585	\$21,635	\$16,667	\$19,031	\$15,854	\$11,935	\$13,352
\$145,000	\$18,159	\$20,800	\$21,529	\$15,185	\$22,596	\$17,537	\$19,901	\$16,604	\$12,435	\$14,087
\$150,000	\$18,934	\$21,719	\$22,491	\$15,785	\$23,556	\$18,407	\$20,771	\$17,354	\$12,935	\$14,822

Notes:

- 1 Taxpayer is assumed to claim the personal amount, EI premium and CPP contribution using 2009 values.
- 2 Québec taxpayer is assumed to claim the personal amount, and the flat amount in lieu of EI & QPP.
- 3 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 & BC.
- 6 Calculations are based on information available as of March 17, 2009 for the 2012 taxation year.
- 7 Calculations are for illustrative purposes once the full 9% and 12% is implemented in 2012.
- 8 Indexation is assumed at 2% for all indexing provinces.
- 9 These tables will be updated as necessary on the website once all provincial 2009-2010 budgets are released.
- 10 Numbers may not add due to rounding.

Single Tax Filer

2012 Interprovincial Differences

Taxable Income	NL	PE	NS	NB	QC	ON	MB	SK	AB	BC
\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$15,000	\$177	\$383	\$191	\$0	\$0	\$139	\$507	\$10	\$0	\$0
\$20,000	\$349	\$624	\$384	\$0	(\$87)	\$103	\$577	\$57	(\$363)	(\$376)
\$25,000	\$138	\$512	\$275	\$0	\$28	\$116	\$525	\$0	(\$466)	(\$161)
\$30,000	(\$73)	\$399	\$115	\$0	\$142	(\$172)	\$445	(\$56)	(\$569)	(\$76)
\$35,000	(\$137)	\$450	\$192	\$0	\$351	(\$417)	\$408	(\$70)	(\$630)	(\$327)
\$40,000	(\$5)	\$624	\$427	\$0	\$702	(\$440)	\$512	(\$40)	(\$646)	(\$519)
\$45,000	\$38	\$712	\$575	\$0	\$977	(\$574)	\$545	(\$47)	(\$749)	(\$722)
\$50,000	\$79	\$801	\$723	\$0	\$1,202	(\$565)	\$581	\$1	(\$850)	(\$935)
\$55,000	\$119	\$891	\$870	\$0	\$1,421	(\$707)	\$619	\$51	(\$950)	(\$1,150)
\$60,000	\$159	\$981	\$1,018	\$0	\$1,639	(\$850)	\$656	\$101	(\$1,050)	(\$1,365)
\$65,000	\$199	\$1,101	\$1,187	\$0	\$1,858	(\$992)	\$694	\$151	(\$1,150)	(\$1,580)
\$70,000	\$349	\$1,336	\$1,421	\$0	\$2,076	(\$1,135)	\$731	\$201	(\$1,250)	(\$1,795)
\$75,000	\$524	\$1,571	\$1,654	\$0	\$2,295	(\$1,049)	\$936	\$251	(\$1,350)	(\$2,010)
\$80,000	\$699	\$1,806	\$1,888	\$0	\$2,513	(\$1,057)	\$1,206	\$301	(\$1,450)	(\$2,107)
\$85,000	\$874	\$2,041	\$2,132	\$0	\$2,830	(\$894)	\$1,476	\$351	(\$1,550)	(\$2,182)
\$90,000	\$1,049	\$2,276	\$2,449	\$0	\$3,225	(\$623)	\$1,746	\$401	(\$1,650)	(\$2,204)
\$95,000	\$1,224	\$2,511	\$2,766	\$0	\$3,610	(\$353)	\$2,016	\$451	(\$1,750)	(\$2,190)
\$100,000	\$1,399	\$2,749	\$3,083	\$0	\$3,996	(\$82)	\$2,286	\$501	(\$1,850)	(\$2,175)
\$105,000	\$1,574	\$3,068	\$3,444	\$0	\$4,381	\$188	\$2,556	\$551	(\$1,950)	(\$2,161)
\$110,000	\$1,749	\$3,386	\$3,807	\$0	\$4,767	\$459	\$2,826	\$601	(\$2,050)	(\$2,042)
\$115,000	\$1,924	\$3,705	\$4,169	\$0	\$5,152	\$729	\$3,096	\$651	(\$2,150)	(\$1,907)
\$120,000	\$2,099	\$4,023	\$4,532	\$0	\$5,538	\$1,000	\$3,366	\$701	(\$2,250)	(\$1,772)
\$125,000	\$2,274	\$4,342	\$4,894	\$0	\$5,923	\$1,270	\$3,636	\$819	(\$2,350)	(\$1,637)
\$130,000	\$2,449	\$4,660	\$5,257	\$0	\$6,309	\$1,541	\$3,906	\$969	(\$2,450)	(\$1,502)
\$135,000	\$2,624	\$4,979	\$5,619	\$0	\$6,689	\$1,811	\$4,176	\$1,119	(\$2,550)	(\$1,367)
\$140,000	\$2,799	\$5,297	\$5,982	\$0	\$7,050	\$2,082	\$4,446	\$1,269	(\$2,650)	(\$1,232)
\$145,000	\$2,974	\$5,616	\$6,344	\$0	\$7,411	\$2,352	\$4,716	\$1,419	(\$2,750)	(\$1,097)
\$150,000	\$3,149	\$5,934	\$6,707	\$0	\$7,771	\$2,623	\$4,986	\$1,569	(\$2,850)	(\$962)

Notes:

- 1 Brackets () represent lower taxes in the other provinces.
- 2 Taxpayer is assumed to claim the personal amount, EI premium and CPP contribution using 2009 values.
- 3 Québec taxpayer is assumed to claim the personal amount, and the flat amount in lieu of EI & QPP.
- 4 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.
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- 10 These tables will be updated as necessary on the website once all provincial 2009-2010 budgets are released.
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