

Comparative Tax Rates for the 2009 Tax Year (Updated July 2009)

	NL	PE	NS	NB	QC	ON	MB	SK	AB	BC	Federal
<b>Personal Income Tax</b>											
Basic Amount	\$7,778	\$7,708	\$7,981	\$8,605	\$10,455	\$8,881	\$8,134	\$13,269	\$16,775	\$9,373	\$10,320
First Bracket	7.70%	9.80%	8.79%	9.65%	16.00%	6.05%	10.80%	11.00%	10.00%	5.06%	15.00%
Second Bracket	12.80%	13.80%	14.95%	14.50%	20.00%	9.15%	12.75%	13.00%	flat rate	7.70%	22.00%
Third Bracket	15.50%	16.70%	16.67%	16.00%	24.00%	11.16%	17.40%	15.00%	-	10.50%	26.00%
Fourth Bracket	-	-	17.50%	17.00%	-	-	-	-	-	12.29%	29.00%
Fifth Bracket	-	-	-	-	-	-	-	-	-	14.70%	-
Surtax	-	10.00%	10.00%	-	-	20% & 36%	-	-	-	-	-
<b>Corporate Income Tax</b>											
General Rate	14.00%	16.00%	16.00%	12.00%	11.90%	14.00%	12.00%	12.00%	10.00%	11.00%	19.00%
Manufacturing & Processing	5.00%	16.00%	16.00%	12.00%	11.90%	12.00%	12.00%	10.0%/12%	10.00%	11.00%	19.00%
Small Business Rate	5.0%	2.1%	5.0%	5.0%	8.0%	5.5%	1.0%	4.5%	3.0%	2.5%	11.0%
Small Business Rate Threshold	\$500,000	\$500,000	\$400,000	\$500,000	\$500,000	\$500,000	\$400,000	\$500,000	\$500,000	\$400,000	\$500,000
<b>Capital Tax</b>											
General Rate	-	-	0.15%	0.00%	0.24%	0.225%	0.0-0.3%	0.00%	-	-	-
Financial Services	4.00%	5.00%	4.00%	3.00%	0.48% +0.25%/0.35%	0.45-0.675%	3.00%	0.7% - 3.25%	-	0.33-1%	1.25%
<b>Retail Sales</b>											
General Rate (%)	8.00%	10.00%	8.00%	8.00%	7.50%	8.00%	7.00%	5.00%	-	7.00%	5.00%
<b>Tobacco Tax</b>											
Cigarettes (per cigarette)	\$ 0.1800	\$ 0.2245	\$ 0.2152	\$ 0.1175	\$ 0.1030	\$ 0.1235	\$ 0.1850	\$ 0.1830	\$ 0.2000	\$ 0.1850	\$ 0.0850
Carton (per 200 pack)	\$ 36.00	\$ 44.90	\$ 43.04	\$ 23.50	\$ 20.60	\$ 24.70	\$ 37.00	\$ 36.60	\$ 40.00	\$ 37.00	\$ 17.00
Fine Cut (per gram)	\$ 0.3000	\$ 0.1601	\$ 0.2000	\$ 0.0849	\$ 0.1030	\$ 0.1235	\$ 0.1750	\$ 0.1830	\$ 0.3000	\$ 0.1850	\$0.05785
Tobacco Sticks	\$ 0.1800	\$ 0.2245	\$ 0.2152	\$ 0.0945	\$ 0.1030	\$ 0.1235	\$ 0.1850	\$ 0.1830	\$ 0.2000	\$ 0.1850	\$ 0.0633
<b>Gasoline Tax</b>											
Unleaded (cents/litre)	16.50	15.80	15.50	10.70	15.20	14.70	11.50	15.00	9.00	14.5-20.5	10.00
Diesel (cents/litre)	16.50	19.90	15.40	16.90	16.20	14.30	11.50	15.00	9.00	15.0-21.0	4.00