

Comparative Tax Rates for the 2010 Tax Year as of July 1, 2010 (Updated May 2010)

	NL	PE	*NS	NB	QC	ON	MB	SK	AB	BC	Federal
Personal Income Tax											
Basic Amount	\$7,833	\$7,708	\$8,231	\$8,777	\$10,505	\$8,943	\$8,134	\$13,348	\$16,825	\$11,000	\$10,382
First Bracket	7.70%	9.80%	8.79%	9.30%	16.00%	5.05%	10.80%	11.00%	10.00%	5.06%	15.00%
Second Bracket	12.50%	13.80%	14.95%	12.50%	20.00%	9.15%	12.75%	13.00%	flat rate	7.70%	22.00%
Third Bracket	13.30%	16.70%	16.67%	13.30%	24.00%	11.16%	17.40%	15.00%	-	10.50%	26.00%
Fourth Bracket	-	-	17.50%	14.30%	-	-	-	-	-	12.29%	29.00%
Fifth Bracket	-	-	21.00%	-	-	-	-	-	-	14.70%	-
Surtax	-	10.00%	0.00%	-	-	20% & 36%	-	-	-	-	-
Corporate Income Tax											
General Rate	14.00%	16.00%	16.00%	11.00%	11.90%	12.00%	12.00%	12.00%	10.00%	10.50%	18.00%
Man. & Processing	5.00%	16.00%	16.00%	11.00%	11.90%	10.00%	12.00%	10%/12%	10.00%	10.50%	18.00%
Small Business Rate	4.0%	1.0%	5.0%	5.0%	8.0%	4.5%	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	\$500,000	\$500,000
Capital Tax											
Minimum Tax Rate						2.70%				0.00%	
General Rate	-	-	0.10%		0.12%	0.000%	0.0-0.2%	0.00%	-	-	-
Financial Services	4.00%	5.00%	4.00%	3.00%	0.24% +.0.25%/0.55%	0.00%	3.00%	0.7% - 3.25	-	0.00%	1.25%
Retail Sales											
General Rate (%)	8.00%	10.00%	10.00%	8.00%	7.50%	8.00%	7.00%	5.00%	-	7.00%	5.00%
Tobacco Tax											
Cigarettes (per cigarette)	\$ 0.1900	\$ 0.2245	\$ 0.2152	\$ 0.1175	\$ 0.1030	\$ 0.1235	\$ 0.2050	\$ 0.2100	\$ 0.2000	\$ 0.1850	\$ 0.08500
Carton (per 200 pack)	\$ 38.00	\$ 44.90	\$ 43.04	\$ 23.50	\$ 20.60	\$ 24.70	\$ 41.00	\$ 42.00	\$ 40.00	\$ 37.00	\$ 17.00
Fine Cut (per gram)	\$ 0.3200	\$ 0.1601	\$ 0.2000	\$ 0.0849	\$ 0.1030	\$ 0.1235	\$ 0.1950	\$ 0.2100	\$ 0.2000	\$ 0.1850	\$0.05785
Tobacco Sticks	\$ 0.1900	\$ 0.2245	\$ 0.2152	\$ 0.0945	\$ 0.1030	\$ 0.1235	\$ 0.2050	\$ 0.2100	\$ 0.2000	\$ 0.1850	\$ 0.0850
Gasoline Tax											
Unleaded (cents/litre)	16.50	15.80	15.50	10.70	16.20	14.70	11.50	15.00	9.00	14.5-23.5	10.00
Diesel (cents/litre)	16.50	20.20	15.40	16.90	17.20	14.30	11.50	15.00	9.00	15.0-24.0	4.00