

2009 TAX RATE CARD



British Columbia

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 17,060	15.00%	7.50%	2.08%	-5.76%
17,061 - 17,285	20.06%	10.03%	3.26%	-14.37%
17,286 - 29,441	23.26%	11.63%	7.16%	-9.73%
29,442 - 35,716	20.06%	10.03%	3.16%	-14.37%
35,717 - 40,726	22.70%	11.35%	6.46%	-10.54%
40,727 - 71,433	29.70%	14.85%	15.21%	-0.39%
71,434 - 81,452	32.50%	16.25%	18.71%	3.67%
81,453 - 82,014	36.50%	18.25%	23.71%	9.47%
82,015 - 99,588	38.29%	19.15%	25.94%	12.06%
99,589 - 126,263	40.70%	20.35%	28.96%	15.55%
126,264+	43.70%	21.85%	32.71%	19.91%

Alberta

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 16,775	15.00%	7.50%	2.08%	-5.75%
16,776 - 40,736	25.00%	25.00%	10.23%	-5.76%
40,727 - 81,452	32.00%	16.00%	18.98%	4.39%
81,453 - 126,264	36.00%	18.00%	23.98%	10.19%
126,264+	39.00%	19.50%	27.73%	14.54%

Saskatchewan

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 13,269	15.00%	7.50%	2.08%	-5.75%
13,270 - 40,113	26.00%	13.00%	8.33%	-5.75%
40,114 - 40,726	28.00%	14.00%	10.83%	-2.87%
71,434 - 81,452	35.00%	17.50%	19.58%	7.28%
81,453 - 114,609	39.00%	19.50%	24.58%	13.09%
114,610 - 126,263	41.00%	20.50%	27.08%	15.99%
126,264+	44.00%	22.00%	30.83%	20.34%

Manitoba

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 14,866	15.00%	7.50%	2.08%	-5.76%
14,867 - 22,944	34.80%	17.40%	23.70%	7.00%
22,945 - 31,000	25.80%	12.90%	12.45%	-6.05%
31,001 - 40,726	27.75%	13.88%	14.89%	-3.21%
40,727 - 67,001	34.75%	17.38%	23.64%	6.93%
67,002 - 81,452	39.40%	19.70%	29.45%	13.67%
81,453 - 126,263	43.40%	21.70%	34.45%	19.47%
126,264+	46.40%	23.20%	38.20%	23.82%

Ontario

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 12,203	15.00%	7.50%	2.08%	-5.75%
12,204 - 15,526	27.10%	13.55%	4.38%	-9.68%
15,527 - 36,848	21.05%	10.53%	3.23%	-7.72%
36,849 - 40,726	24.15%	12.08%	7.11%	-3.22%
40,727 - 64,881	31.15%	15.58%	15.86%	6.93%
64,882 - 73,698	32.98%	16.49%	16.87%	7.44%
73,699 - 76,411	35.39%	17.70%	19.88%	10.93%
76,412 - 81,452	39.41%	19.71%	22.59%	12.89%
81,453 - 126,263	43.41%	21.71%	27.59%	18.69%
126,264+	46.41%	23.21%	31.34%	23.04%

Quebec

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 13,070	12.52%	6.26%	1.74%	-4.81%
13,071 - 38,385	28.52%	14.26%	11.74%	1.13%
38,386 - 40,726	32.52%	16.26%	16.74%	6.93%
40,727 - 76,770	38.37%	19.19%	24.04%	15.41%
76,771 - 81,452	42.37%	21.19%	29.04%	21.21%
81,453 - 126,263	45.71%	22.86%	33.22%	26.05%
126,264+	48.21%	24.11%	36.35%	29.69%

Nunavut

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 11,664	15.00%	7.50%	2.73%	-6.91%
11,665 - 40,726	19.00%	9.50%	9.07%	-7.15%
40,727 - 81,452	29.00%	14.50%	17.37%	2.48%
81,453 - 126,263	35.00%	17.50%	25.01%	10.86%
126,264+	40.50%	20.25%	30.49%	17.22%

Nova Scotia

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 11,394	15.00%	7.50%	2.08%	-5.76%
11,395 - 15,000	23.79%	11.90%	3.44%	-5.84%
15,001 - 20,000	28.79%	14.40%	9.69%	1.41%
20,001 - 29,590	23.79%	11.90%	3.44%	-5.84%
29,591 - 40,726	29.95%	14.98%	11.14%	3.09%
40,727 - 59,180	36.95%	18.48%	19.89%	13.24%
59,181 - 81,236	38.67%	19.34%	22.04%	15.73%
81,237 - 81,452	40.34%	20.17%	23.16%	16.86%
81,453 - 93,000	44.34%	22.17%	28.16%	22.66%
93,001 - 126,263	45.25%	22.63%	29.30%	23.99%
126,264+	48.25%	24.13%	33.05%	28.34%

New Brunswick

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 14,365	15.00%	7.50%	2.08%	-5.76%
14,366 - 26,020	30.12%	15.06%	14.35%	-1.24%
26,021 - 35,707	25.12%	12.56%	8.10%	-8.49%
35,708 - 40,726	30.48%	15.24%	14.80%	-0.72%
40,727 - 71,415	37.48%	18.74%	23.55%	9.43%
71,416 - 81,452	38.80%	19.40%	25.20%	11.35%
81,453 - 116,105	42.80%	21.40%	30.20%	17.15%
116,106 - 126,263	43.95%	21.98%	31.64%	18.82%
126,264+	46.95%	23.48%	35.39%	23.17%

Prince Edward Island

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,259	0.00%	0.00%	0.00%	0.00%
10,260 - 10,320	9.80%	4.90%	8.25%	-1.02%
10,321 - 14,999	24.80%	12.40%	10.33%	-6.78%
15,000 - 19,999	29.80%	14.90%	16.58%	0.47%
20,000 - 31,984	24.80%	12.40%	10.33%	-6.78%
31,985 - 40,726	28.80%	14.40%	15.33%	-0.98%
40,727 - 63,969	35.80%	17.90%	24.08%	9.17%
63,970 - 81,452	38.70%	19.35%	27.71%	13.38%
81,453 - 98,143	42.70%	21.35%	32.71%	19.18%
98,144 - 126,263	44.37%	22.19%	34.40%	20.08%
126,264+	47.37%	23.69%	38.15%	24.43%

Newfoundland

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 13,511	15.00%	7.50%	2.08%	-5.76%
13,512 - 15,919	38.70%	19.35%	25.46%	18.97%
15,920 - 31,061	22.70%	11.35%	5.46%	-4.23%
31,062 - 40,726	27.80%	13.90%	11.83%	3.16%
40,727 - 62,121	34.80%	17.40%	20.58%	13.31%
62,122 - 81,452	37.50%	18.75%	23.96%	17.23%
81,453 - 126,263	41.50%	20.75%	28.96%	23.03%
126,264+	44.50%	22.25%	32.71%	27.38%

Northwest Territories

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 12,664	15.00%	7.50%	2.08%	-5.75%
12,665 - 36,886	20.90%	10.45%	1.96%	-13.88%
36,887 - 40,726	23.60%	11.80%	5.33%	-9.97%
40,727 - 73,772	30.60%	15.30%	14.08%	0.18%
73,773 - 81,452	34.20%	17.10%	18.58%	5.40%
81,453 - 119,936	38.20%	19.10%	23.58%	11.20%
119,937 - 126,263	40.05%	20.03%	25.89%	13.88%
126,264+	43.05%	21.53%	29.64%	18.23%

Yukon

Income	Earnings	Capital Gains	Dividends	
			Non-Eligible	Eligible
0 - 10,320	0.00%	0.00%	0.00%	0.00%
10,321 - 15,420	16.41%	8.21%	2.73%	-6.91%
15,421 - 24,999	25.04%	12.52%	9.07%	-7.15%
25,000 - 40,726	22.04%	11.02%	5.32%	-11.50%
40,727 - 80,596	31.68%	15.84%	17.37%	2.48%
80,597 - 81,452	32.16%	16.08%	17.70%	2.38%
81,453 - 126,263	38.01%	19.01%	25.01%	10.86%
126,264+	42.40%	21.20%	30.49%	17.22%

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