

Individual taxation Alberta 2016

Table 1 – Alberta (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	1,434	7.17	25.00
30,000	3,934	13.11	25.00
40,000	6,434	16.09	27.59
50,000	9,193	18.39	30.50
60,000	12,243	20.40	30.50
70,000	15,293	21.85	30.50
80,000	18,343	22.93	30.50
90,000	21,393	23.77	35.69
100,000	24,962	24.96	36.00
110,000	28,562	25.97	36.00
120,000	32,162	26.80	37.00
130,000	35,862	27.59	38.00
140,000	39,662	28.33	40.88
150,000	43,751	29.17	42.00
160,000	47,951	29.97	42.00
170,000	52,151	30.68	42.00
180,000	56,351	31.31	42.00
190,000	60,551	31.87	42.00
200,000	64,751	32.38	47.00
250,000	88,251	35.30	47.00
300,000	111,751	37.25	48.00
350,000	135,751	38.79	48.00
400,000	159,751	39.94	48.00
450,000	183,751	40.83	48.00
500,000	207,751	41.55	48.00
550,000	231,751	42.14	48.00
600,000	255,751	42.63	48.00

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and Alberta amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

Alberta

Basic personal credit of \$1,845 applies.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	Alberta (10%)
	\$	\$
Basic	11,474	18,451
Spouse and eligible dependant	11,474 ^{2, 16}	18,451 ³
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	717
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	215
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	10,680 ⁵
Caregiver	4,667 ^{6, 16}	10,681 ⁷
Fitness amount for children under 16 years of age	n. a. ^{1, 17}	n. a.
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a.
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	5,141 ¹²
Pension income amount	2,000	1,421
Disability amount	8,001	14,232
Supplement (less than 18 years of age)	4,667 ¹³	10,680 ¹⁴
Adoption fees	15,453 ¹⁵	12,619 ¹⁵

Table 2 notes

- ¹ Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- ² This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ³ This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ⁴ Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- ⁵ Reduced when net income exceeds \$7,056 and becomes nil when it reaches \$17,736.
- ⁶ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- ⁷ Reduced when net income exceeds \$16,981 and becomes nil when it reaches \$27,662.
- ⁸ Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- ⁹ Amount equal to taxpayer's employment income for the year (max. \$1,161).
- ¹⁰ In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- ¹¹ Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- ¹² Reduced when net income exceeds \$38,275 and becomes nil when it reaches \$72,548.
- ¹³ Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- ¹⁴ Reduced when total child care and attendant care expenses exceed \$2,912 and becomes nil when such expenses reach \$13,592.
- ¹⁵ Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453 (\$12,619 for Alberta).
- ¹⁶ The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- ¹⁷ The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- ¹⁸ The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	Alberta
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 10% of expenses which exceed the lesser of \$2,384 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 10% on the first \$200 and 21% on excess amount

Table 2 notes (Continued)

- ¹⁹ For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
Alberta				
\$18,452 – \$45,282	25.0	12.50	0.00	13.33
\$45,283 – \$90,563	30.5	15.25	7.56	19.77
\$90,564 – \$125,000	36.0	18.00	15.15	26.20
\$125,001- \$140,388	38.0	19.00	17.91	28.54
\$140,389- \$150,000	41.0	20.50	22.05	32.05
\$150,001- \$200,000	42.0	21.00	23.43	33.22
\$200,001- \$300,000	47.0	23.50	30.33	39.07
\$300,001 and over	48.0	24.00	31.71	40.24
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016, and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016		
\$45,282 or less	15%	
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281	
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825	
\$140,389 - \$200,000	\$29,029 + 29% on next \$59,612	
\$200,001 and over	\$46,317 + 33% on excess	
• 15% rate used for AMT and credits, except for charitable donations over \$200.		
Alberta – 2016		
\$125,000 or less	10%	
\$125,001 – \$150,000	\$12,500 + 12% on next \$25,000	
\$150,001 – \$200,000	\$15,500 + 13% on next \$50,000	
\$200,001 – \$300,000	\$22,000 + 14% on next \$100,000	
\$300,001 and over	\$36,000 + 15% on excess	
• 10% rate used for credits, except for charitable donations over \$200.		
Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
Alberta	10%	3.1%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Individual taxation British Columbia 2016

Table 1 – British Columbia (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	1,784	8.92	20.06
30,000	3,790	12.63	20.53
40,000	5,842	14.61	25.29
50,000	8,372	16.74	28.20
60,000	11,192	18.65	28.20
70,000	14,012	20.02	29.20
80,000	16,932	21.17	31.40
90,000	20,072	22.30	37.98
100,000	23,871	23.87	39.12
110,000	27,783	25.26	40.70
120,000	31,853	26.54	40.70
130,000	35,923	27.63	40.70
140,000	39,993	28.57	43.58
150,000	44,351	29.57	43.70
160,000	48,721	30.45	43.70
170,000	53,091	31.23	43.70
180,000	57,461	31.92	43.70
190,000	61,831	32.54	43.70
200,000	66,201	33.10	47.70
250,000	90,052	36.02	47.70
300,000	113,902	37.97	47.70
350,000	137,752	39.36	47.70
400,000	161,602	40.40	47.70
450,000	185,452	41.21	47.70
500,000	209,302	41.86	47.70
550,000	233,152	42.39	47.70
600,000	257,002	42.83	47.70

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and B.C. amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

British Columbia

Basic personal credit of \$507 applies.

The table does not consider the B.C. low income tax reduction, or the B.C. refundable sales tax credit which is based on family net income.

Individual taxation

New Brunswick 2016

Table 1 – New Brunswick (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	2,270	11.35	24.68
30,000	4,738	15.79	24.68
40,000	7,206	18.02	32.16
50,000	10,422	20.84	35.32
60,000	13,954	23.26	35.32
70,000	17,486	24.98	35.32
80,000	21,018	26.27	36.85
90,000	24,703	27.45	42.21
100,000	28,924	28.92	42.52
110,000	33,176	30.16	42.52
120,000	37,428	31.19	42.52
130,000	41,680	32.06	43.62
140,000	46,042	32.89	46.72
150,000	50,715	33.81	49.30
160,000	55,645	34.78	49.30
170,000	60,575	35.63	49.30
180,000	65,505	36.39	49.30
190,000	70,435	37.07	49.30
200,000	75,365	37.68	53.30
250,000	102,014	40.81	53.30
300,000	128,664	42.89	53.30
350,000	155,314	44.38	53.30
400,000	181,964	45.49	53.30
450,000	208,614	46.36	53.30
500,000	235,264	47.05	53.30
550,000	261,914	47.62	53.30
600,000	288,564	48.09	53.30

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and New Brunswick amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

New Brunswick

Basic personal credit of \$945 applies.

Does not consider the low income tax reduction which impacts on taxable income amounts up to \$30,000 in the table at left.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	New Brunswick (9.68%)
	\$	\$
Basic	11,474	9,758
Spouse and eligible dependant	11,474 ^{2, 16}	8,286 ³
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	400
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	120
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	4,608 ⁵
Caregiver	4,667 ^{6, 16}	4,609 ⁷
Fitness amount for children under 16 years of age	n. a. ^{1, 17}	n. a.
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a.
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	4,765 ¹²
Pension income amount	2,000	1,000
Disability amount	8,001	7,900
Supplement (less than 18 years of age)	4,667 ¹³	4,608 ¹⁴
Adoption fees	15,453 ¹⁵	n. a.

Table 2 notes

- ¹ Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- ² This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ³ Reduced when spousal/dependant net income exceeds \$829 and becomes nil when it reaches \$9,115.
- ⁴ Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- ⁵ Reduced when net income exceeds \$6,539 and becomes nil when it reaches \$11,147.
- ⁶ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- ⁷ Reduced when net income exceeds \$15,738 and becomes nil when it reaches \$20,347.
- ⁸ Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- ⁹ Amount equal to taxpayer's employment income for the year (max. \$1,161).
- ¹⁰ In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- ¹¹ Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- ¹² Reduced when net income exceeds \$35,471 and becomes nil when it reaches \$67,238.
- ¹³ Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- ¹⁴ Reduced when total child care and attendant care expenses exceed \$2,699, and becomes nil when such expenses reach \$7,307.
- ¹⁵ Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453.
- ¹⁶ The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- ¹⁷ The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- ¹⁸ The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	New Brunswick
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 9.68% of expenses which exceed the lesser of \$2,208 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 9.68% on the first \$200 and 17.95% on excess amount

Table 2 notes (Continued)

- ¹⁹ For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
New Brunswick				
\$11,475 – \$40,492	24.68	12.34	0.00	12.32
\$40,493 – \$45,282	29.82	14.91	1.82	18.34
\$45,283 – \$80,985	35.32	17.66	9.38	24.77
\$80,986 - \$90,563	37.02	18.51	11.73	26.76
\$90,564 - \$131,664	42.52	21.26	19.32	33.20
\$131,665 - \$140,388	43.84	21.92	21.14	34.74
\$140,389 - \$150,000	46.84	23.42	25.28	38.25
\$150,001- \$200,000	49.30	24.65	28.68	41.13
\$200,001 and over	53.30	26.65	34.20	45.81
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016, and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016		
\$45,282 or less	15%	
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281	
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825	
\$140,389 - \$200,000	\$29,029 + 29% on next \$59,612	
\$200,001 and over	\$46,317 + 33% on excess	
• 15% rate used for AMT and credits, except for charitable donations over \$200.		
New Brunswick – 2016		
\$40,492 or less	9.68%	
\$40,493 - \$80,985	\$3,920 + 14.82% on next \$40,493	
\$80,986 - \$131,664	\$9,921 + 16.52% on next \$50,679	
\$131,665 - \$150,000	\$18,293 + 17.84% on next \$18,336	
\$150,001 and over	\$21,564 + 20.30% on excess	
• 9.68% rate used for credits, except for charitable donations over \$200.		
Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
New Brunswick	13.50%	3.625%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Individual taxation Manitoba 2016

Table 1 – Manitoba (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	2,424	12.12	25.80
30,000	5,032	16.77	27.56
40,000	7,787	19.47	30.34
50,000	10,822	21.64	33.25
60,000	14,147	23.58	34.65
70,000	17,612	25.16	37.90
80,000	21,402	26.75	37.90
90,000	25,192	27.99	43.09
100,000	29,500	29.50	43.40
110,000	33,840	30.76	43.40
120,000	38,180	31.82	43.40
130,000	42,520	32.71	43.40
140,000	46,860	33.47	46.28
150,000	51,489	34.33	46.40
160,000	56,129	35.08	46.40
170,000	60,769	35.75	46.40
180,000	65,409	36.34	46.40
190,000	70,049	36.87	46.40
200,000	74,689	37.34	50.40
250,000	99,888	39.96	50.40
300,000	125,088	41.70	50.40
350,000	150,288	42.94	50.40
400,000	175,488	43.87	50.40
450,000	200,688	44.60	50.40
500,000	225,888	45.18	50.40
550,000	251,088	45.65	50.40
600,000	276,288	46.05	50.40

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and Manitoba amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

Manitoba

Basic personal credit of \$986 applies.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	Manitoba (10.8%)
	\$	\$
Basic	11,474	9,134
Spouse and eligible dependant	11,474 ^{2, 16}	9,134 ³
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	400
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	120
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	3,605 ⁵
Caregiver	4,667 ^{6, 16}	3,605 ⁷
Fitness amount for children and youths under 25 years of age	n. a. ^{1, 17}	500 ¹
Children's arts amount for children under 16 years of age	250 ^{8, 17}	500 ⁸
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	3,728 ¹²
Pension income amount	2,000	1,000
Disability amount Supplement (less than 18 years of age)	8,001	6,180
	4,667 ¹³	3,605 ¹⁴
Adoption fees	15,453 ¹⁵	10,000 ¹⁵

Table 2 notes

- ¹ Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit). The Manitoba fitness credit remains non-refundable, and is available for children under 16 and youths under 25 at the end of the year (maximum \$500 amount, plus an additional \$500 if the child or youth qualifies for the disability credit and a minimum of \$100 is spent on eligible registration fees).
- ² This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ³ This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ⁴ Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- ⁵ Reduced when net income exceeds \$5,115 and becomes nil when it reaches \$8,720.
- ⁶ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- ⁷ Reduced when net income exceeds \$12,312 and becomes nil when it reaches \$15,917.
- ⁸ Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- ⁹ Amount equal to taxpayer's employment income for the year (max. \$1,161).
- ¹⁰ In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- ¹¹ Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- ¹² Reduced when net income exceeds \$27,749 and becomes nil when it reaches \$52,602.
- ¹³ Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- ¹⁴ Reduced when total child care and attendant care expenses exceed \$2,112, and becomes nil when such expenses reach \$5,717.
- ¹⁵ Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453. (\$10,000 for Manitoba credit).
- ¹⁶ The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- ¹⁷ The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- ¹⁸ The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	Manitoba
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 10.80% of expenses which exceed the lesser of \$1,728 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 10.80% on the first \$200 and 17.40% on excess amount

Table 2 notes (Continued)

- ¹⁹ For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
Manitoba				
\$0 – \$31,000	25.80	12.90	3.84	16.90
\$31,001 – \$45,282	27.75	13.88	6.53	19.19
\$45,283 – \$67,000	33.25	16.63	14.12	25.62
\$67,001 - \$90,563	37.90	18.95	20.53	31.06
\$90,564- \$140,388	43.40	21.70	28.12	37.50
\$140,389 - \$200,000	46.40	23.20	32.26	41.01
\$200,001 and over	50.40	25.20	37.78	45.69
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016, and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016		
\$45,282 or less	15%	
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281	
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825	
\$140,389 - \$200,000	\$29,029 + 29% on next \$59,612	
\$200,001 and over	\$46,317 + 33% on excess	
<ul style="list-style-type: none"> 15% rate used for AMT and credits, except for charitable donations over \$200. 		
Manitoba – 2016		
\$31,000 or less	10.80%	
\$31,0001 - \$67,000	\$3,348 + 12.75% on next \$36,000	
\$67,001 and over	\$7,938 + 17.40% on excess	
<ul style="list-style-type: none"> 10.80% rate used for credits, except for charitable donations over \$200. 		
Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
Manitoba	8.00%	0.83%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Individual taxation

New Brunswick 2016

Table 1 – New Brunswick (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	2,270	11.35	24.68
30,000	4,738	15.79	24.68
40,000	7,206	18.02	32.16
50,000	10,422	20.84	35.32
60,000	13,954	23.26	35.32
70,000	17,486	24.98	35.32
80,000	21,018	26.27	36.85
90,000	24,703	27.45	42.21
100,000	28,924	28.92	42.52
110,000	33,176	30.16	42.52
120,000	37,428	31.19	42.52
130,000	41,680	32.06	43.62
140,000	46,042	32.89	46.72
150,000	50,715	33.81	49.30
160,000	55,645	34.78	49.30
170,000	60,575	35.63	49.30
180,000	65,505	36.39	49.30
190,000	70,435	37.07	49.30
200,000	75,365	37.68	53.30
250,000	102,014	40.81	53.30
300,000	128,664	42.89	53.30
350,000	155,314	44.38	53.30
400,000	181,964	45.49	53.30
450,000	208,614	46.36	53.30
500,000	235,264	47.05	53.30
550,000	261,914	47.62	53.30
600,000	288,564	48.09	53.30

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and New Brunswick amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

New Brunswick

Basic personal credit of \$945 applies.

Does not consider the low income tax reduction which impacts on taxable income amounts up to \$30,000 in the table at left.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	New Brunswick (9.68%)
	\$	\$
Basic	11,474	9,758
Spouse and eligible dependant	11,474 ^{2, 16}	8,286 ³
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	400
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	120
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	4,608 ⁵
Caregiver	4,667 ^{6, 16}	4,609 ⁷
Fitness amount for children under 16 years of age	n. a. ^{1, 17}	n. a.
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a.
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	4,765 ¹²
Pension income amount	2,000	1,000
Disability amount	8,001	7,900
Supplement (less than 18 years of age)	4,667 ¹³	4,608 ¹⁴
Adoption fees	15,453 ¹⁵	n. a.

Table 2 notes

- ¹ Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- ² This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ³ Reduced when spousal/dependant net income exceeds \$829 and becomes nil when it reaches \$9,115.
- ⁴ Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- ⁵ Reduced when net income exceeds \$6,539 and becomes nil when it reaches \$11,147.
- ⁶ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- ⁷ Reduced when net income exceeds \$15,738 and becomes nil when it reaches \$20,347.
- ⁸ Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- ⁹ Amount equal to taxpayer's employment income for the year (max. \$1,161).
- ¹⁰ In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- ¹¹ Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- ¹² Reduced when net income exceeds \$35,471 and becomes nil when it reaches \$67,238.
- ¹³ Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- ¹⁴ Reduced when total child care and attendant care expenses exceed \$2,699, and becomes nil when such expenses reach \$7,307.
- ¹⁵ Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453.
- ¹⁶ The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- ¹⁷ The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- ¹⁸ The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	New Brunswick
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 9.68% of expenses which exceed the lesser of \$2,208 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 9.68% on the first \$200 and 17.95% on excess amount

Table 2 notes (Continued)

- ¹⁹ For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
New Brunswick				
\$11,475 – \$40,492	24.68	12.34	0.00	12.32
\$40,493 – \$45,282	29.82	14.91	1.82	18.34
\$45,283 – \$80,985	35.32	17.66	9.38	24.77
\$80,986 - \$90,563	37.02	18.51	11.73	26.76
\$90,564 - \$131,664	42.52	21.26	19.32	33.20
\$131,665 - \$140,388	43.84	21.92	21.14	34.74
\$140,389 - \$150,000	46.84	23.42	25.28	38.25
\$150,001- \$200,000	49.30	24.65	28.68	41.13
\$200,001 and over	53.30	26.65	34.20	45.81
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016, and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016		
\$45,282 or less	15%	
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281	
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825	
\$140,389 - \$200,000	\$29,029 + 29% on next \$59,612	
\$200,001 and over	\$46,317 + 33% on excess	
• 15% rate used for AMT and credits, except for charitable donations over \$200.		
New Brunswick – 2016		
\$40,492 or less	9.68%	
\$40,493 - \$80,985	\$3,920 + 14.82% on next \$40,493	
\$80,986 - \$131,664	\$9,921 + 16.52% on next \$50,679	
\$131,665 - \$150,000	\$18,293 + 17.84% on next \$18,336	
\$150,001 and over	\$21,564 + 20.30% on excess	
• 9.68% rate used for credits, except for charitable donations over \$200.		
Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
New Brunswick	13.50%	3.625%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Individual taxation

Newfoundland and Labrador 2016

Table 1 – Newfoundland and Labrador (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	1,650	8.25	23.20
30,000	4,517	15.06	26.06
40,000	7,094	17.73	31.09
50,000	10,204	20.41	34.00
60,000	13,604	22.67	34.00
70,000	17,004	24.29	34.92
80,000	20,505	25.63	35.02
90,000	24,010	26.68	40.24
100,000	28,034	28.03	40.55
110,000	32,089	29.17	40.55
120,000	36,144	30.12	41.11
130,000	40,256	30.97	41.80
140,000	44,436	31.74	44.69
150,000	48,904	32.60	44.80
160,000	53,384	33.36	44.80
170,000	57,864	34.04	45.23
180,000	62,387	34.66	45.80
190,000	66,967	35.25	45.80
200,000	71,547	35.77	49.80
250,000	96,447	38.58	49.80
300,000	121,347	40.45	49.80
350,000	146,247	41.78	49.80
400,000	171,147	42.79	49.80
450,000	196,047	43.57	49.80
500,000	220,947	44.19	49.80
550,000	245,847	44.70	49.80
600,000	270,747	45.12	49.80

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and NFLD amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

Newfoundland and Labrador

Basic personal credit of \$722 applies.

Does not include the Newfoundland and Labrador Deficit Reduction Levy, which was introduced effective July 1, 2016.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	NFLD (8.2%)
	\$	\$
Basic	11,474	8,802
Spouse and eligible dependant	11,474 ^{2, 16}	7,192 ³
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	200
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	60
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	2,795 ⁵
Caregiver	4,667 ^{6, 16}	2,795 ⁷
Fitness amount for children under 16 years of age	n. a. ^{1, 17}	n. a.
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a.
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	5,619 ¹²
Pension income amount	2,000	1,000
Disability amount	8,001	5,939
Supplement (less than 18 years of age)	4,667 ¹³	2,795 ¹⁴
Adoption fees	15,453 ¹⁵	11,878 ¹⁵

Table 2 notes

- 1 Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- 2 This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- 3 Reduced when spousal/dependant net income exceeds \$720 and becomes nil when it reaches \$7,912.
- 4 Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- 5 Reduced when net income exceeds \$6,007 and becomes nil when it reaches \$8,802.
- 6 Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- 7 Reduced when net income exceeds \$13,660 and becomes nil when it reaches \$16,455.
- 8 Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- 9 Amount equal to taxpayer's employment income for the year (max. \$1,161).
- 10 In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- 11 Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- 12 Reduced when net income exceeds \$30,790 and becomes nil when it reaches \$68,250.
- 13 Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- 14 Reduced when total child care and attendant care expenses exceed \$2,375, and becomes nil when such expenses reach \$5,170.
- 15 Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453 (\$11,878 for Newfoundland).
- 16 The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- 17 The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- 18 The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	NFLD
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 8.20% of expenses which exceed the lesser of \$1,918 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 8.20% on the first \$200 and 16.80% on excess amount

Table 2 notes (Continued)

- 19 For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary ¹ %
Newfoundland and Labrador				
\$11,475 – \$35,148	23.20	11.60	3.84	10.04/10.74
\$35,149 – \$45,282	28.50	14.25	11.15	16.24/16.94
\$45,283 – \$70,295	34.00	17.00	18.74	22.67/23.37
\$70,296 – \$90,563	35.05	17.53	20.19	23.90/24.60
\$90,564 – \$125,501	40.55	20.28	27.78	30.34/31.04
\$125,501 – \$140,388	41.80	20.90	29.50	31.80/32.50
\$140,389 – \$175,700	44.80	22.40	33.64	35.31/36.01
\$175,701 – \$200,000	45.80	22.90	35.02	36.48/37.18
\$200,001 and over	49.80	24.90	40.54	41.16/41.86
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ For Newfoundland and Labrador ordinary dividends, the first rate applies to dividends received from January 1, 2016 to June 30, 2016 and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016	
\$45,282 or less	15%
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825
\$140,389 – \$200,000	\$29,029 + 29% on next \$59,612
\$200,001 and over	\$46,317 + 33% on excess

- 15% rate used for AMT and credits, except for charitable donations over \$200.

Newfoundland and Labrador – 2016	
\$35,148 or less	8.2%
\$35,149 – \$70,295	\$2,882 + 13.5% on next \$35,147
\$70,296 – \$125,500	\$7,627 + 14.55% on next \$55,205
\$125,501 – \$175,700	\$15,659 + 15.8% on next \$50,200
\$175,701 and over	\$23,591 + 16.8% on excess

- 8.2% rate used for credits, except for charitable donations over \$200.

Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
Newfoundland and Labrador	5.4%	4.1/3.5% ³

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

³ The first rate applies to dividends received from January 1, 2016 to June 30, 2016, and the second to those received on or after July 1, 2016.

Individual taxation Nova Scotia 2016

Table 1 – Nova Scotia (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	2,241	11.21	24.04
30,000	4,695	15.65	29.95
40,000	7,690	19.23	32.54
50,000	10,945	21.89	35.59
60,000	14,503	24.17	37.17
70,000	18,220	26.03	37.17
80,000	21,937	27.42	37.17
90,000	25,654	28.50	42.93
100,000	29,949	29.95	43.50
110,000	34,299	31.18	43.50
120,000	38,649	32.21	43.50
130,000	42,999	33.08	43.50
140,000	47,349	33.82	46.38
150,000	51,987	34.66	50.00
160,000	56,988	35.62	50.00
170,000	61,988	36.46	50.00
180,000	66,988	37.22	50.00
190,000	71,988	37.89	50.00
200,000	76,988	38.49	54.00
250,000	103,987	41.59	54.00
300,000	130,987	43.66	54.00
350,000	157,987	45.14	54.00
400,000	184,987	46.25	54.00
450,000	211,987	47.11	54.00
500,000	238,987	47.80	54.00
550,000	265,987	48.36	54.00
600,000	292,987	48.83	54.00

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and Nova Scotia amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

Nova Scotia

Basic personal credit of \$745 applies.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	Nova Scotia (8.79%)
	\$	\$
Basic	11,474	8,481
Spouse and eligible dependant	11,474 ^{2, 16}	8,481 ³
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	200
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	60
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	2,798 ⁵
Caregiver	4,667 ^{6, 16}	2,898 ⁷
Fitness amount for children under 16 years of age	n. a. ^{1, 17}	n. a.
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a.
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	4,141 ¹²
Pension income amount	2,000	1,173
Disability amount	8,001	7,341
Supplement (less than 18 years of age)	4,667 ¹³	3,449 ¹⁴
Adoption fees	15,453 ¹⁵	n. a.

Table 2 notes

- ¹ Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- ² This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ³ Reduced when spousal/dependant net income exceeds \$848 and becomes nil when it reaches \$9,329.
- ⁴ Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- ⁵ Reduced when net income exceeds \$5,683 and becomes nil when it reaches \$8,481.
- ⁶ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- ⁷ Reduced when net income exceeds \$13,677 and becomes nil when it reaches \$18,575.
- ⁸ Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- ⁹ Amount equal to taxpayer's employment income for the year (max. \$1,161).
- ¹⁰ In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- ¹¹ Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- ¹² Reduced when net income exceeds \$30,828 and becomes nil when it reaches \$58,435.
- ¹³ Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- ¹⁴ Reduced when total child care and attendant care expenses exceed \$2,277, and becomes nil when such expenses reach \$5,726.
- ¹⁵ Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453.
- ¹⁶ The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- ¹⁷ The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- ¹⁸ The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	Nova Scotia
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 8.79% of expenses which exceed the lesser of \$1,637 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 8.79% on the first \$200 and 21.00% on excess amount

Table 2 notes (Continued)

- ¹⁹ For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
Nova Scotia				
\$11,475 – \$29,590	23.79	11.90	0.00	11.43
\$29,591 – \$45,282	29.95	14.98	8.39	18.64
\$45,283 – \$59,180	35.45	17.73	15.98	25.07
\$59,181 - \$90,563	37.17	18.59	18.35	27.08
\$90,564 - \$93,000	42.67	21.34	25.94	33.52
\$93,001 - \$140,388	43.50	21.75	27.09	34.49
\$140,389 - \$150,000	46.50	23.25	31.23	38.00
\$150,001 - \$200,000	50.00	25.00	36.06	42.09
\$200,001 and over	54.00	27.00	41.58	46.97
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016 and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016	
\$45,282 or less	15%
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825
\$140,389 - \$200,000	\$29,029 + 29% on next \$59,612
\$200,001 and over	\$46,317 + 33% on excess

- 15% rate used for AMT and credits, except for charitable donations over \$200.

Nova Scotia – 2016	
\$29,590 or less	8.79%
\$29,591 - \$59,180	\$2,601 + 14.95% on next \$29,590
\$59,181 - \$93,000	\$7,025 + 16.67% on next \$33,820
\$93,001 - \$150,000	\$12,662 + 17.50% on next \$57,000
\$150,001 and over	\$22,637 + 21% on excess

- 8.79% rate used for credits, except for charitable donations over \$200.

Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
Nova Scotia	8.85%	3.33%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Individual taxation Ontario 2016

Table 1 – Ontario (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	1,783	8.92	20.05
30,000	3,788	12.63	20.05
40,000	5,793	14.48	26.12
50,000	8,405	16.81	29.65
60,000	11,370	18.95	29.65
70,000	14,335	20.48	30.90
80,000	17,426	21.78	34.07
90,000	20,894	23.22	43.10
100,000	25,203	25.20	43.41
110,000	29,544	26.86	43.41
120,000	33,885	28.24	43.41
130,000	38,226	29.40	43.41
140,000	42,567	30.40	46.29
150,000	47,196	31.46	47.97
160,000	51,993	32.50	47.97
170,000	56,790	33.41	47.97
180,000	61,587	34.22	47.97
190,000	66,384	34.94	47.97
200,000	71,181	35.59	52.91
250,000	97,634	39.05	53.53
300,000	124,399	41.47	53.53
350,000	151,164	43.19	53.53
400,000	177,929	44.48	53.53
450,000	204,694	45.49	53.53
500,000	231,458	46.29	53.53
550,000	258,223	46.95	53.53
600,000	284,988	47.50	53.53

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and Ontario amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

Ontario

Basic personal credit of \$506 applies.

20% provincial surtax on tax over \$4,484 and additional 36% surtax on tax over \$5,739.

The table at left does not consider the Ontario Health Premium Tax (which would impact on taxable income starting at \$30,000 in the table at left).

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	Ontario (5.05%)
	\$	\$
Basic	11,474	10,011
Spouse and eligible dependant	11,474 ^{2, 16}	8,500 ³
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	539
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	161
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	4,719 ⁵
Caregiver	4,667 ^{6, 16}	4,719 ⁷
Fitness amount for children under 16 years of age	500 ^{1, 17}	n. a. ⁸
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a. ⁸
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	4,888 ¹²
Pension income amount	2,000	1,384
Disability amount	8,001	8,088
Supplement (less than 18 years of age)	4,667 ¹³	4,717 ¹⁴
Adoption fees	15,453 ¹⁵	12,213

Table 2 notes

- 1 Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- 2 This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- 3 Reduced when spousal/dependant net income exceeds \$850 and becomes nil when it reaches \$9,350.
- 4 Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- 5 Reduced when net income exceeds \$6,707 and becomes nil when it reaches \$11,426.
- 6 Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- 7 Reduced when net income exceeds \$16,143 and becomes nil when it reaches \$20,862.
- 8 Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees). Ontario has a 10% refundable credit, the Children's Activity Tax Credit, to a maximum amount of \$560 per child age 16 or less. For Ontario purposes, eligible activities include both fitness and arts amounts (there is just one credit). If the child qualifies for the disability tax credit and is under 18 years of age, there is an additional \$560 amount (subject to spending a minimum of \$100 on eligible registration fees). The Ontario credit will be eliminated, effective January 1, 2017.
- 9 Amount equal to taxpayer's employment income for the year (max. \$1,161).
- 10 In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- 11 Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- 12 Reduced when net income exceeds \$36,387 and becomes nil when it reaches \$68,974.
- 13 Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- 14 Reduced when total child care and attendant care expenses exceed \$2,762, and becomes nil when such expenses reach \$7,479.
- 15 Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453 (\$12,213 for Ontario).
- 16 The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- 17 The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- 18 The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	Ontario
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 5.05% of expenses which exceed the lesser of \$2,265 or 3% of applicant's net income • Maximum medical expenses for dependant of \$12,213
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 5.05% on the first \$200 and 11.16% on excess amount

Table 2 notes (Continued)

- 19 For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
Ontario				
\$11,475 – \$41,536	20.05	10.03	0.00	6.13
\$41,537 – \$45,282	24.15	12.08	0.00	10.93
\$45,283 – \$73,145	29.65	14.83	6.39	17.37
\$73,146 – \$83,075	31.48	15.74	8.92	19.51
\$83,076 – \$86,176	33.89	16.95	12.24	22.33
\$86,177 – \$90,563	37.91	18.95	17.79	27.03
\$90,564 – \$140,388	43.41	21.70	25.38	33.46
\$140,389 – \$150,000	46.41	23.20	29.52	36.97
\$150,001 – \$200,000	47.97	23.98	31.67	38.80
\$200,001 – \$220,000	51.97	25.98	37.19	43.48
Over \$220,000	53.53	26.76	39.34	45.30
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016 and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016		
\$45,282 or less	15%	
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281	
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825	
\$140,389 – \$200,000	\$29,029 + 29% on next \$59,612	
\$200,001 and over	\$46,317 + 33% on excess	
• 15% rate used for AMT and credits, except for charitable donations over \$200.		
Ontario – 2016		
\$41,536 or less	5.05%	
\$41,537 – \$83,075	\$2,098 + 9.15% on next \$41,539	
\$83,076 – \$150,000	\$5,898 + 11.16% on next \$66,925	
\$150,001 – \$220,000	\$13,367 + 12.16% on next \$70,000	
\$220,001 and over	\$21,879 + 13.16% on excess	
• 5.05% rate used for credits, except for charitable donations over \$200.		
Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
Ontario	10.00%	4.29%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Individual taxation

Prince Edward Island 2016

Table 1 – Prince Edward Island (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	2,255	11.27	24.80
30,000	4,935	16.45	28.01
40,000	7,735	19.34	31.39
50,000	10,875	21.75	34.30
60,000	14,305	23.84	36.06
70,000	17,909	25.58	37.20
80,000	21,629	27.04	37.20
90,000	25,349	28.17	42.70
100,000	29,617	29.62	44.37
110,000	34,054	30.96	44.37
120,000	38,491	32.08	44.37
130,000	42,928	33.02	44.37
140,000	47,365	33.83	47.25
150,000	52,090	34.73	47.37
160,000	56,827	35.52	47.37
170,000	61,564	36.21	47.37
180,000	66,301	36.83	47.37
190,000	71,038	37.39	47.37
200,000	75,775	37.89	51.37
250,000	101,459	40.58	51.37
300,000	127,144	42.38	51.37
350,000	152,829	43.67	51.37
400,000	178,514	44.63	51.37
450,000	204,199	45.38	51.37
500,000	229,884	45.98	51.37
550,000	255,569	46.47	51.37
600,000	281,254	46.88	51.37

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and Prince Edward Island amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

Prince Edward Island

Basic personal credit of \$784 applies.

10% surtax on tax over \$12,500.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	PEI (9.8%)
	\$	\$
Basic	11,474	8,000
Spouse and eligible dependant	11,474 ^{2, 16}	6,795 ³
Dependant child under 6 years of age	n. a.	1,200
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	400
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	120
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	2,446 ⁵
Caregiver	4,667 ^{6, 16}	2,446 ⁷
Fitness amount for children under 16 years of age	n. a. ^{1, 17}	n. a.
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a.
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	3,764 ¹²
Pension income amount	2,000	1,000
Disability amount	8,001	6,890
Supplement (less than 18 years of age)	4,667 ¹³	4,019 ¹⁴
Adoption fees	15,453 ¹⁵	n. a.

Table 2 notes

- ¹ Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- ² This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ³ Reduced when spousal/dependant net income exceeds \$680 and becomes nil when it reaches \$7,475.
- ⁴ Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- ⁵ Reduced when net income exceeds \$4,966 and becomes nil when it reaches \$7,412.
- ⁶ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- ⁷ Reduced when net income exceeds \$11,953 and becomes nil when it reaches \$14,399.
- ⁸ Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- ⁹ Amount equal to taxpayer's employment income for the year (max. \$1,161).
- ¹⁰ In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- ¹¹ Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- ¹² Reduced when net income exceeds \$28,019 and becomes nil when it reaches \$53,112.
- ¹³ Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- ¹⁴ Reduced when total child care and attendant care expenses exceed \$2,354, and becomes nil when such expenses reach \$6,373.
- ¹⁵ Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453.
- ¹⁶ The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- ¹⁷ The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- ¹⁸ The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	Prince Edward Island
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 9.80% of expenses which exceed the lesser of \$1,678 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 9.80% on the first \$200 and 16.70% on excess amount

Table 2 notes (Continued)

- ¹⁹ For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
Prince Edward Island				
\$11,475 – \$31,984	24.80	12.40	0.00	13.14
\$31,985 – \$45,282	28.80	14.40	4.53	17.82
\$45,283 – \$63,939	34.30	17.15	12.12	24.25
\$63,940 – \$90,563	37.20	18.60	16.12	27.64
\$90,564 – \$98,145	42.70	21.35	23.71	34.08
\$98,146 – \$140,388	44.37	22.19	24.56	35.68
\$140,389 – \$200,000	47.37	23.69	28.70	37.59
\$200,001 and over	51.37	25.69	34.22	43.87
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016 and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016	
\$45,282 or less	15%
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825
\$140,389 – \$200,000	\$29,029 + 29% on next \$59,612
\$200,001 and over	\$46,317 + 33% on excess

- 15% rate used for AMT and credits, except for charitable donations over \$200.

Prince Edward Island – 2016	
\$31,984 or less	9.8%
\$31,985 – \$63,969	\$3,134 + 13.8% on next \$31,985
\$63,970 and over	\$7,548 + 16.7% on excess

- 9.8% rate used for credits, except for charitable donations over \$200.
- 10% surtax on provincial tax over \$12,500.

Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
Prince Edward Island	10.50%	3.05%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Individual taxation Saskatchewan 2016

Table 1 – Saskatchewan (2016)

Tax table			
Taxable income \$	Total tax payable \$	Effective Rate %	Marginal Rate %
20,000	1,736	8.68	26.00
30,000	4,336	14.45	26.00
40,000	6,936	17.34	29.67
50,000	9,903	19.81	33.50
60,000	13,253	22.09	33.50
70,000	16,603	23.72	33.50
80,000	19,953	24.94	33.50
90,000	23,303	25.89	38.69
100,000	27,172	27.17	39.00
110,000	31,072	28.25	39.00
120,000	34,972	29.14	39.51
130,000	38,923	29.94	41.00
140,000	43,023	30.73	43.88
150,000	47,412	31.61	44.00
160,000	51,812	32.38	44.00
170,000	56,212	33.07	44.00
180,000	60,612	33.67	44.00
190,000	65,012	34.22	44.00
200,000	69,412	34.71	48.00
250,000	93,412	37.36	48.00
300,000	117,412	39.14	48.00
350,000	141,412	40.40	48.00
400,000	165,412	41.35	48.00
450,000	189,412	42.09	48.00
500,000	213,412	42.68	48.00
550,000	237,412	43.17	48.00
600,000	261,412	43.57	48.00

Table 1 notes

Marginal rate applies on each dollar of additional income within the range.

Total tax payable and marginal rates are combined federal and Saskatchewan amounts/rates.

Federal

Basic personal credit of \$1,721 applies.

Saskatchewan

Basic personal credit of \$1,743 applies.

Table 2 – Non-refundable tax credits (2016)

	Federal (15%)	Saskatchewan (11%)
	\$	\$
Basic	11,474	15,843
Spouse and eligible dependant	11,474 ^{2, 16}	15,843 ³
Dependant child under 19	n. a.	6,010
Full-time post-secondary studies (per month):		
• Education amount	400 ¹⁸	400
• Textbook amount	65 ¹⁸	n. a.
Part-time post-secondary studies (per month):		
• Education amount	120 ¹⁸	120
• Textbook amount	20 ¹⁸	n. a.
Disabled dependant aged 18 and older	6,788 ^{4, 16}	9,334 ⁵
Caregiver	4,667 ^{6, 16}	9,334 ⁷
Fitness amount for children under 16 years of age	n. a. ^{1, 17}	n. a.
Children's arts amount for children under 16 years of age	250 ^{8, 17}	n. a.
Employment amount	1,161 ⁹	n. a.
Public transit passes amount	Cost ¹⁰	n. a.
Age amount	7,125 ¹¹	4,826 ¹²
Pension income amount	2,000	1,000
Disability amount	8,001	9,334
Supplement (less than 18 years of age)	4,667 ¹³	9,334 ¹⁴
Adoption fees	15,453 ¹⁵	n. a.

Table 2 notes

- ¹ Effective for 2015, the federal fitness tax credit for children under 16 became a refundable credit (it was previously a non refundable credit).
- ² This amount is reduced by \$1 for each dollar of the net income of the spouse or dependant.
- ³ Reduced when spousal/dependant net income exceeds \$1,585 and becomes nil when it reaches \$17,428.
- ⁴ Reduced when net income exceeds \$6,807 and becomes nil when it reaches \$13,595.
- ⁵ Reduced when net income exceeds \$6,623 and becomes nil when it reaches \$15,957.
- ⁶ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$20,607.
- ⁷ Reduced when net income exceeds \$15,940 and becomes nil when it reaches \$25,274.
- ⁸ Maximum amount of expenses (per child) eligible for the credit. If the child qualifies for the disability tax credit and is under 18 years of age at the beginning of the year, there is an additional \$500 amount (subject to spending a minimum of \$100 on eligible registration fees).
- ⁹ Amount equal to taxpayer's employment income for the year (max. \$1,161).
- ¹⁰ In general, the cost of public transit passes valid for at least 28 days, or the cost of short term passes where each pass is valid for at least 5 consecutive days of unlimited travel and enough passes are purchased to provide for unlimited travel for at least 20 days in any 28-day period. Also includes the cost of electronic payment cards when used to make at least 32 one-way trips over a maximum of 31 consecutive days.
- ¹¹ Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$83,427.
- ¹² Reduced when net income exceeds \$35,927 and becomes nil when it reaches \$68,100.
- ¹³ Reduced when total child care and attendant care expenses exceed \$2,734 and becomes nil when such expenses reach \$7,401.
- ¹⁴ Reduced when total child care and attendant care expenses exceed \$2,735, and becomes nil when such expenses reach \$12,069.
- ¹⁵ Available on eligible adoption expenses incurred in the year up to a maximum of \$15,453.
- ¹⁶ The Family Caregiver Amount is available for caregivers of dependants with a mental or physical infirmity, including spouses and minor children. If eligible, an enhanced amount (\$2,121 for 2016) can be claimed for an infirm dependant under one of the following existing dependency-related credits (if already eligible to claim): spousal, eligible dependant, caregiver or disabled dependant over 18. The Family Caregiver Amount is also available for disabled minor children. The disabled dependant over 18 amount in the table already includes the \$2,121 Family Caregiver Amount.
- ¹⁷ The Federal children's fitness (refundable) credit and the children's arts credit will be eliminated as of the 2017 tax year.
- ¹⁸ The Federal education and textbook credits will be eliminated as of the 2017 tax year.

Table 2 – Non-refundable tax credits (2016) (Continued)

	Federal	Saskatchewan
Medical expenses	<ul style="list-style-type: none"> • 15% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit 	<ul style="list-style-type: none"> • 11% of expenses which exceed the lesser of \$2,237 or 3% of applicant's net income • No limit
Charitable donations	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 15% on the first \$200 and either 29% on excess amount, or 33% to the extent donor's taxable income is over \$200,000¹⁹ 	<ul style="list-style-type: none"> • Max. donations: 75% of net income • 11% on the first \$200 and 15% on excess amount

Table 2 notes (Continued)

- ¹⁹ For example, if an individual has taxable income of \$220,000 in 2016 and makes a donation in 2016 of \$25,200, the tax credit will be calculated as 15% x \$200 plus \$20,000 x 33% plus \$5,000 x 29% for a total credit of \$8,080.

Table 3 – Marginal rates (2016)

Tax brackets	Other income %	Capital gain %	Dividends	
			Eligible %	Ordinary %
Saskatchewan				
\$15,844 – \$44,601	26.0	13.00	0.00	14.32
\$44,602 – \$45,282	28.0	14.00	2.73	16.66
\$45,283 – \$90,563	33.5	16.75	10.32	23.10
\$90,564 - \$127,430	39.0	19.50	17.91	29.53
\$127,431 - \$140,388	41.0	20.50	20.67	31.87
\$140,389 - \$200,000	44.0	22.00	24.81	35.38
\$200,001 and over	48.0	24.00	30.33	39.91
All provinces				
Combined federal and provincial rates				
Alberta	48.00	24.00	31.71	40.24
British Columbia	47.70	23.85	31.30	40.61
Manitoba	50.40	25.20	37.78	45.69
New Brunswick	53.30	26.65	34.20	45.81
Newfoundland and Labrador	49.80	24.90	40.54	41.16/41.86 ¹
Northwest Territories	47.05	23.53	28.33	35.72
Nova Scotia	54.00	27.00	41.58	46.97
Nunavut	44.50	22.25	33.08	36.35
Ontario	53.53	26.76	39.34	45.30
Prince Edward Island	51.37	25.69	34.22	43.87
Quebec	53.31	26.65	39.83	43.84
Saskatchewan	48.00	24.00	30.33	39.91
Yukon	48.00	24.00	24.81	40.18

Table 3 notes

¹ The first rate applies to dividends received from January 1, 2016 to June 30, 2016 and the second to those received on or after July 1, 2016.

Table 4 – Tax brackets

Federal – 2016		
\$45,282 or less	15%	
\$45,283 – \$90,563	\$6,792 + 20.5% on next \$45,281	
\$90,564 – \$140,388	\$16,075 + 26% on next \$49,825	
\$140,389 - \$200,000	\$29,029 + 29% on next \$59,612	
\$200,001 and over	\$46,317 + 33% on excess	
• 15% rate used for AMT and credits, except for charitable donations over \$200.		
Saskatchewan – 2016		
\$44,601 or less	11%	
\$44,602 - \$127,430	\$4,906 + 13% on next \$82,829	
\$127,431 and over	\$15,674 + 15% on excess	
• 11% rate used for credits, except for charitable donations over \$200.		
Tax credit for dividends from Canadian corporations – 2016		
	Eligible dividends ¹	Ordinary dividends ²
Federal	15.02%	10.52%
Saskatchewan	11%	3.40%

Table 4 notes

¹ Gross-up is 38%.

² Gross-up is 17%.

Corporate taxation, CPP and EI 2016

Table 1– Business income eligible for SBD (2016)

	Small business limit	%	Combined %
Federal	\$500,000	10.50 ¹	
Provincial			
Alberta	500,000	3.00 ²	13.50
British Columbia	500,000	2.50	13.00
Manitoba	450,000 ³	0.00	10.50
New Brunswick	500,000	3.62 ⁴	14.12
Newfoundland and Labrador	500,000	3.00	13.50
Northwest Territories	500,000	4.00	14.50
Nova Scotia	350,000	3.00	13.50
Nunavut	500,000	4.00	14.50
Ontario	500,000	4.50	15.00
Prince Edward Island	500,000	4.50	15.00
Quebec	500,000		
Without MPP		8.00	18.50
MPP		4.00 ⁵	14.50
Saskatchewan	500,000	2.00	12.50
Yukon	500,000		
Without MPP		3.00	13.50
MPP		1.50	12.00

Table 1 notes

- ¹ The federal small business tax rate decreased from 11% to 10.5%, effective January 1, 2016.
- ² The 2016 Alberta budget proposes to reduce the small business tax rate from 3% to 2%, effective January 1, 2017.
- ³ The Manitoba small business limit was increased from \$425,000 to \$450,000, effective January 1, 2016.
- ⁴ The New Brunswick small business tax rate was reduced from 4% to 3.5%, effective April 1, 2016. The rate in this table represents the pro-rated rate for the calendar year.
- ⁵ Effective June 4, 2014, Quebec introduced a maximum manufacturing and processing (M&P) small business rate of 6%, decreasing to 4% as of April 1, 2015. The reduced small business rate applies to Canadian controlled private corporations (CCPCs) whose proportion of activities attributable to M&P is 50% or more (where M&P activities are between 25% and 50%, the additional rate reduction is reduced on a linear basis). The Quebec 2015-16 budget has proposed extending the M&P rate in 2017 to companies operating in the primary sector while also proposing certain restrictions to access the regular small business rate, beginning in 2017.

Table 2 – Business income not eligible for SBD (2016)

	%	Combined %
With MPP		
Federal	15.00	
Provincial		
Alberta	12.00 ¹	27.00
British Columbia	11.00	26.00
Manitoba	12.00	27.00
New Brunswick	13.50 ²	28.50
Newfoundland and Labrador	15.00 ³	30.00
Northwest Territories	11.50	26.50
Nova Scotia	16.00	31.00
Nunavut	12.00	27.00
Ontario	10.00	25.00
Prince Edward Island	16.00	31.00
Quebec	11.90 ⁴	26.90
Saskatchewan	10.00	25.00
Yukon	2.50	17.50
Without MPP		
Federal	15.00	
Provincial		
Alberta	12.00 ¹	27.00
British Columbia	11.00	26.00
Manitoba	12.00	27.00
New Brunswick	13.50 ²	28.50
Newfoundland and Labrador	15.00 ³	30.00
Northwest Territories	11.50	26.50
Nova Scotia	16.00	31.00
Nunavut	12.00	27.00
Ontario	11.50	26.50
Prince Edward Island	16.00	31.00
Quebec	11.90 ⁴	26.90
Saskatchewan	12.00	27.00
Yukon	15.00	30.00

Table 2 notes

- ¹ The Alberta general corporate tax rate increased from 10% to 12%, effective July 1, 2015.
- ² The New Brunswick corporate tax rate increased from 12% to 14%, effective April 1, 2016. The rate in this table represents the pro-rated rate for the calendar year.
- ³ The Newfoundland and Labrador corporate tax rate increased from 14% to 15%, effective January 1, 2016. The 2016 Newfoundland and Labrador budget has proposed to eliminate the manufacturing and processing profits tax credit, effective January 1, 2016. Prior to 2016, the provincial MPP rate was 5%.
- ⁴ The Quebec 2015-16 budget is proposing to gradually decrease the general rate from 11.9% to 11.5%, beginning in 2017 as follows: 2017 – 11.8%, 2018 – 11.7%, 2019 – 11.6% and 2020 – 11.5%.

Table 3 – Investment income¹ (2016)

	%	Combined %	RDTOH ² %
Federal	38.67 ³		
Provincial			
Alberta	12.00	50.67	30.67
British Columbia	11.00	49.67	30.67
Manitoba	12.00	50.67	30.67
New Brunswick	13.50	52.17	30.67
Newfoundland and Labrador	15.00	53.67	30.67
Northwest Territories	11.50	50.17	30.67
Nova Scotia	16.00	54.67	30.67
Nunavut	12.00	50.67	30.67
Ontario	11.50	50.17	30.67
Prince Edward Island	16.00	54.67	30.67
Quebec	11.90	50.57	30.67
Saskatchewan	12.00	50.67	30.67
Yukon	15.00	53.67	30.67

Table 3 notes

- ¹ Investment income includes interest, taxable capital gains and other property income, but not intercorporate dividends that are deductible for tax purposes.
- ² Investment income of a Canadian-Controlled Private Corporation (CCPC) gives rise to refundable dividend tax on hand (RDTOH), which was refunded at the rate of \$33.33 for every \$100 of taxable dividends paid, for taxation years ending in 2015. Effective for taxation years ending after 2015, this rate was increased to \$38.33 for every \$100 of taxable dividends paid. For taxation years straddling January 1, 2016, the rate increase is pro-rated for the number of days in the taxation year after 2015.
- ³ 15% rate for corporations which are not CCPCs.

Table 4 – Sales tax (2016)

	Rate %	Combined %
Federal	5	
Provincial		
Alberta	–	5
British Columbia	7	12
Manitoba	8	13
New Brunswick	HST	13/15 ¹
Newfoundland and Labrador	HST	13/15 ²
Northwest Territories	–	5
Nova Scotia	HST	15
Nunavut	–	5
Ontario	HST	13
Prince Edward Island	HST	14/15 ³
Quebec	9.975 ⁴	14.975
Saskatchewan	5	10
Yukon	–	5

Table 5 – 2016 SR&ED Investment tax credits (ITC)¹

	Eligible persons	ITC credit rate ^{1, 2}	Refund rate ¹
Federal	Canadian-controlled Private corporations	<ul style="list-style-type: none"> 35% of the first \$3 million in qualified expenditures³ 15% of qualified expenditures in excess of threshold 	<ul style="list-style-type: none"> 100% 40%⁴
	Other corporations	<ul style="list-style-type: none"> 15% 	<ul style="list-style-type: none"> 0%
	Individuals	<ul style="list-style-type: none"> 15% 	<ul style="list-style-type: none"> 40%
British Columbia	Canadian-controlled private corporations	<ul style="list-style-type: none"> 10%⁵ 	<ul style="list-style-type: none"> 100% / 0%⁵
	Other corporations	<ul style="list-style-type: none"> 10% 	<ul style="list-style-type: none"> 0%
Alberta	Corporations	<ul style="list-style-type: none"> 10%⁶ 	<ul style="list-style-type: none"> 100%
Saskatchewan	Corporations	<ul style="list-style-type: none"> 10%⁷ 	<ul style="list-style-type: none"> 0%⁷
Manitoba	Corporations	<ul style="list-style-type: none"> 20%⁸ 	<ul style="list-style-type: none"> 100% / 50%⁸
Quebec¹⁰	Canadian-controlled private corporations	<ul style="list-style-type: none"> 14% to 30% of the first \$3 million in R&D salaries¹⁰ 14% of excess¹⁰ 	<ul style="list-style-type: none"> 100%¹⁰
	Other corporations and individuals	<ul style="list-style-type: none"> 14%¹⁰ 	<ul style="list-style-type: none"> 100%¹⁰
Ontario⁹	Corporations	<ul style="list-style-type: none"> 4.5% / 3.5%⁹ 	<ul style="list-style-type: none"> 0%
	Corporations – Ontario Innovation Tax Credit	<ul style="list-style-type: none"> 10% / 8% of the first \$3 million in expenditures¹¹ 	<ul style="list-style-type: none"> 100%
New Brunswick	Corporations	<ul style="list-style-type: none"> 15% 	<ul style="list-style-type: none"> 100%
Nova Scotia	Corporations	<ul style="list-style-type: none"> 15% 	<ul style="list-style-type: none"> 100%
Newfoundland & Labrador	Corporations, individuals	<ul style="list-style-type: none"> 15% 	<ul style="list-style-type: none"> 100%
Yukon	Corporations, individuals	<ul style="list-style-type: none"> 15%¹² 	<ul style="list-style-type: none"> 100%

Table 4 notes

- 1 New Brunswick increased the provincial portion of the HST from 8% to 10%, resulting in a HST rate of 15%, effective July 1, 2016.
- 2 Newfoundland and Labrador increased the provincial portion of the HST from 8% to 10%, resulting in a HST rate of 15%, effective July 1, 2016.
- 3 Prince Edward Island increased the provincial portion of the HST from 9% to 10%, resulting in a HST rate of 15%, effective October 1, 2016.
- 4 QST rate.

Table 5 notes

- 1 Rates shown apply to current expenditures incurred in 2016. The refund rate is in respect of unused ITC's on qualified scientific research and experimental development (SR&ED) expenditures. Capital expenditures and lease costs for equipment incurred after 2013 do not qualify as SR&ED.
- 2 Unused federal and Ontario R&D ITC's may be carried back three years or forward 20 years. For B.C. and Saskatchewan, only non-refundable credits can be carried back three years or forward 10 years. For Manitoba, unused credits can be carried back three years or forward 20 years (the carry forward period was extended from 10 to 20 years for tax years ending after 2015).
- 3 The \$3 million expenditure limit is progressively reduced and then eliminated when previous year's taxable income is between \$500,000 and \$800,000 or previous year's taxable capital used in Canada is between \$10 million and \$50 million. Thresholds are on an associated companies' basis, and the expenditure limit must be shared among the associated group.
- 4 0% if the prior year's taxable income (in aggregate for associated companies) is greater than the qualifying income limit, which is generally \$500,000. The \$500,000 limit is reduced where the prior year's taxable capital (in aggregate for associated companies) exceeds \$10 million, and is phased out at \$50 million.
- 5 B.C. refundable tax credit for CCPC's is 10% of the lesser of eligible B.C. R&D expenditures and the federal \$3 million expenditure limit. The credit is non-refundable beyond the \$3 million limit.
- 6 Alberta's refundable tax credit is equal to 10% of qualified Alberta R&D expenditures up to a \$4 million limit. This limit is shared with associated companies.
- 7 For R&D expenditures incurred after March 31, 2012 and before April 1, 2015, the Saskatchewan credit was refundable only if claimed by a CCPC on up to the first \$3 million of qualified expenditures annually. For qualified expenditures incurred between March 19, 2009 and March 31, 2012, the credit was refundable to both CCPC's and other corporations. Effective April 1, 2015 the credit rate was reduced from 15% to 10% and is non-refundable for all corporations.
- 8 Qualified expenditures continue to include eligible capital expenditures after 2013. Manitoba ITC's are fully refundable only for eligible Manitoba R&D activities carried out under an eligible contract with a qualifying research institute. 50% of ITC's are refundable for in-house R&D expenditures.
- 9 Other credits are available for SR&ED work carried out by certain entities or in certain specific circumstances. The Ontario R&D tax credit decreased from 4.5% to 3.5%, effective for eligible expenditures incurred in taxation years ending on or after June 1, 2016. The rate reduction is prorated for taxation years straddling June 1, 2016.
- 10 Other credits are available for SR&ED work carried out by certain entities or in certain specific circumstances. Effective for fiscal years beginning after Dec. 2, 2014, Quebec is imposing minimum expenditure thresholds in order to be eligible for the R & D tax credit. The amount of the threshold varies depending on the size of the corporation, in terms of assets. The Quebec rate varies from 14% to 30% for CCPCs for the first \$3 million in qualified expenditures above the minimum exclusion thresholds with the credit rate based on the size of the corporation, in terms of assets. Otherwise, 14% rate applies. The \$3 million R&D salary limit is shared with associated companies. Credits received after Nov. 20, 2012 and relating to expenditures incurred for tax years starting after Nov. 20, 2012 are included in the taxpayer's income.
- 11 The Ontario Innovation Tax Credit (OITC) decreased from 10% to 8%, effective for eligible expenditures incurred in taxation years ending on or after June 1, 2016. The rate reduction is prorated for taxation years straddling June 1, 2016. The \$3 million expenditure limit for the OITC is progressively reduced and then eliminated for taxable income between \$500,000 and \$800,000 or taxable capital in Canada between \$25 million and \$50 million. Thresholds are on an associated companies' basis, and the expenditure limit must be shared among the associated group. 100% of current qualified expenditures are eligible for refund.
- 12 Yukon's rate is 20% on R&D expenditures made to the Yukon College.

Table 6 – Capital cost allowance rates (2016)

Description of property	Rate ¹	Class
Buildings acquired since 1988, including component parts	4%	1
Buildings ² acquired on or after March 19, 2007 and used at least 90% (by square footage) for manufacturing and processing (separate class)	10% ³	
Buildings ² acquired on or after March 19, 2007 and used at least 90% (by square footage) for non-residential purposes (separate class)	6% ³	
Fences, greenhouses, wood buildings (farming and fishing)	10%	6
Assets not included in any other class such as accessories, equipment, furniture, photocopiers, telephones, tools costing more than \$500 and outdoor advertising panels	20%	8
Automobiles, panel trucks, trucks, tractors, trailers	30%	10
Passenger vehicles, the cost of which is equal to or exceeds prescribed amounts (\$30,000 + tax since 2001)	30%	10.1
Application software, small tools (i.e. less than \$500), cutlery, linen, uniforms, moulds and medical instruments costing less than \$500	100% ⁴	12
Leasehold improvements	Lease term ⁵	13
Taxis, automobiles acquired for short-term leasing and coin-operated video games	40%	16
Parking areas or similar surface construction	8%	17
Manufacturing or processing equipment acquired before March 19, 2007 and after 2025	30%	43
Manufacturing or processing equipment acquired on or after March 19, 2007 and before 2016	50% Straight-line	29
Manufacturing or processing equipment acquired after 2015 and before 2026	50%	53
Computer equipment, systems software and related equipment acquired after March 22, 2004 and before March 19, 2007	45%	45
Computer equipment, systems software and related equipment acquired between March 19, 2007 and January 27, 2009 inclusive and after January 2011	55%	50
New computer equipment, systems software and related equipment acquired after January 27, 2009 and before February 2011	100% ⁶	52
Data network infrastructure equipment acquired after March 22, 2004	30%	46

Table 6 notes

- ¹ Rates are declining balance unless otherwise indicated.
- ² Includes additions and modifications made on or after March 19, 2007, to a building included in a separate class even though the building was acquired before March 19, 2007.
- ³ To access the accelerated rate, an election must be made to put the building addition into a separate class by attaching a letter to the income tax return for the year in which the addition is acquired. Where the return is filed electronically, the election should be included in the notes to the General Index of Financial Information (GIFI) in the tax return. The tax return must be filed by its filing deadline for the election to be valid.
- ⁴ Half-year rule in year of acquisition does not apply to the following Class 12 items: small tools, cutlery, linen and uniforms.
- ⁵ Straight-line capital cost allowance over the lease term (including the first renewal period), for a minimum of 5 years and a maximum of 40 years.
- ⁶ Half-year rule in year of acquisition does not apply.

Table 7 – Canada pension plan (2016)

Contributions	
Maximum pensionable earnings	\$54,900
Basic exemption	\$3,500
Maximum contributory earnings	\$51,400
Employee and employer rate	4.95%
Maximum annual employee/employer contribution	\$2,544.30
Maximum annual self-employed contribution	\$5,088.60
Benefits	
Maximum monthly pension: ¹	
If starting at age 60	\$699.20
If starting at age 65	\$1,092.50
If starting at age 70	\$1,551.35
Maximum single payment on death	\$2,500.00
Maximum monthly pension for surviving spouse or common-law partner:	
Under 65 years of age	\$593.62
65 year of age and older	\$655.50
Maximum monthly disability pension	\$1,290.81

Table 7 notes

- ¹ A person can elect to start receiving retirement benefits as early as age 60 or as late as age 70. The pension amount is reduced before the age of 65 or increased after age 65 for each month between the beneficiary's 65th birthday and the month the pension became payable. The early pension reduction for CPP taken before age 65 is 0.6% (or 7.2% per year) for each month that the pension was taken early. The late pension augmentation is 0.7% per month (or 8.4% per year) for each month that the pension is taken after an individual's 65th birthday (see topic 13).

Table 8 – Employment insurance (2016)

Maximum insurable earnings	\$50,800
Employee rate	1.88%
Maximum employee premiums ¹	\$955.04
Employer rate (1.4 x employee rate)	2.632%
Maximum employer premiums	\$1,337.06
Regular benefits – maximum weekly amount	\$537.00*
*can be higher for low-income families with children	

Table 8 notes

- ¹ Self-employed individuals can pay EI premiums (at the employee rate and then qualify (provided that certain conditions are met)) to receive certain specialized EI benefits including maternity, parental/adoptive, sickness, and compassionate care benefits.
- ² Under the compassionate care program, a person can receive up to a maximum of six months of benefits if they have to be away from work temporarily to provide care or support to a member of their family who is gravely ill, with a significant risk of death within the next six months. A medical certificate will be required to obtain benefits under this program.

Repayment of Employment Insurance (EI) benefits

EI recipients must repay a percentage of their EI benefits if their net income for the year exceeds a threshold amount. The repayment is 30% of the amount by which their net income exceeds \$63,500 (\$61,875 for 2015). All first-time claimants and EI special benefits for sickness, maternity, compassionate care, or parental reasons are exempt from this benefit repayment.

Non-insurable employment

No EI is collected in the case of

- employment by a corporation of a person who owns more than 40% of the issued voting shares;
- certain non-arm's-length employment; or
- casual employment, if it is not for a person's usual trade or business.