



CHARTERED ACCOUNTANTS LLP

### PROVINCIAL PERSONAL TAX RATE COMPARISONS

Province	Top Marginal Tax Rate 2009	Top Marginal Tax Rate On Capital Gains 2009	Top Marginal Tax Rate On Regular Dividends* 2009	Top Marginal Tax Rate On Eligible Dividends* 2009
British Columbia	43.70%	21.85%	32.70%	19.90%
Alberta	39.00%	19.50%	27.70%	14.56%
Saskatchewan	44.00%	22.00%	30.83%	20.35%
Manitoba	46.40%	23.20%	38.21%	23.83%
Ontario	46.41%	23.20%	31.34%	23.06%
Quebec	48.22%	24.11%	36.35%	29.69%
New Brunswick	46.00%	23.00%	34.21%	21.80%
Nova Scotia	48.25%	24.13%	33.06%	28.35%
Prince Edward Island	47.37%	23.69%	38.15%	24.44%
Newfoundland	44.50%	22.25%	32.71%	22.88%
Northwest Territories	43.05%	21.53%	29.65%	18.25%
Yukon	42.40%	21.20%	30.49%	17.23%
Nunavut	40.50%	20.25%	28.96%	22.24%

\* The rates indicated apply to dividends received from a taxable Canadian corporation.

Last updated February 17, 2010