



CHARTERED ACCOUNTANTS LLP

PROVINCIAL PERSONAL TAX RATE COMPARISONS

Province	Top Marginal Tax Rate 2010	Top Marginal Tax Rate On Capital Gains 2010	Top Marginal Tax Rate On Regular Dividends* 2010	Top Marginal Tax Rate On Eligible Dividends* 2010
British Columbia	43.70%	21.85%	33.71%	21.45%
Alberta	39.00%	19.50%	27.70%	15.88%
Saskatchewan	44.00%	22.00%	30.83%	21.64%
Manitoba	46.40%	23.20%	38.21%	25.09%
Ontario	46.41%	23.20%	32.57%	26.57%
Quebec	48.22%	24.11%	36.35%	30.68%
New Brunswick	43.30%	21.65%	30.83%	19.46%
Nova Scotia	50.00%	25.00%	36.21%	33.57%
Prince Edward Island	47.37%	23.69%	39.66%	25.96%
Newfoundland	43.40%	21.70%	31.33%	20.77%
Northwest Territories	43.05%	21.53%	29.65%	19.81%
Yukon	42.40%	21.20%	30.49%	18.80%
Nunavut	40.50%	20.25%	28.96%	23.64%

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

Last updated October 4, 2010