

Interprovincial Tax Comparison, 2017

(dollars)

| | AB | BC | SK | MB | ON | QC | NB | NS | PE | NL |
|---|----------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|
| Employment Income of \$35,000 – One Income Couple with Two Children | | | | | | | | | | |
| Provincial income tax | (2,147) | 650 | (760) | (77) | (2,595) | (4,339) | 683 | 1,607 | 1,492 | 525 |
| Provincial sales tax | - | 788 | 1,023 | 1,372 | 813 | 924 | 1,104 | 1,850 | 1,669 | 1,003 |
| Health premium | - | 264 | - | - | 300 | - | - | - | - | - |
| Payroll tax | - | - | - | 315 | 441 | 940 | - | - | - | 380 |
| Fuel tax | 390 | 435 | 450 | 420 | 441 | 576 | 465 | 465 | 393 | 990 |
| Net carbon charges | (134) | 101 | - | - | - | - | - | - | - | - |
| Total | (1,891) | 2,238 | 713 | 2,030 | (600) | (1,899) | 2,252 | 3,922 | 3,554 | 2,898 |
| Alberta Advantage | | 4,129 | 2,604 | 3,921 | 1,291 | (8) | 4,143 | 5,813 | 5,445 | 4,789 |
| Employment Income of \$75,000 – One Income Couple with Two Children | | | | | | | | | | |
| Provincial income tax | 2,455 | 3,155 | 2,763 | 4,589 | 3,150 | 3,181 | 6,015 | 6,872 | 6,605 | 6,210 |
| Provincial sales tax | - | 1,014 | 1,323 | 1,763 | 2,125 | 2,904 | 2,293 | 2,384 | 2,392 | 2,403 |
| Health premium | - | 1,800 | - | - | 600 | - | - | - | - | - |
| Payroll tax | - | - | - | 674 | 946 | 2,015 | - | - | - | 813 |
| Fuel tax | 390 | 435 | 450 | 420 | 441 | 576 | 465 | 465 | 393 | 990 |
| Net carbon charges | (134) | 401 | - | - | - | - | - | - | - | - |
| Total | 2,711 | 6,805 | 4,536 | 7,446 | 7,262 | 8,676 | 8,773 | 9,721 | 9,390 | 10,416 |
| Alberta Advantage | | 4,094 | 1,825 | 4,735 | 4,551 | 5,965 | 6,062 | 7,010 | 6,679 | 7,705 |
| Employment Income of \$100,000 – Two Income Couple with Two Children | | | | | | | | | | |
| Provincial income tax | 4,676 | 3,623 | 4,456 | 6,404 | 3,594 | 6,266 | 6,894 | 7,804 | 7,719 | 6,819 |
| Provincial sales tax | - | 1,240 | 1,576 | 2,110 | 2,581 | 3,128 | 2,931 | 2,905 | 2,908 | 2,933 |
| Health premium | - | 1,800 | - | - | 900 | - | - | - | - | - |
| Payroll tax | - | - | - | 899 | 1,261 | 2,686 | - | - | - | 1,084 |
| Fuel tax | 585 | 653 | 675 | 630 | 662 | 864 | 698 | 698 | 590 | 1,485 |
| Net carbon charges | (66) | 501 | - | - | - | - | - | - | - | - |
| Total | 5,195 | 7,817 | 6,707 | 10,043 | 8,998 | 12,944 | 10,523 | 11,407 | 11,217 | 12,321 |
| Alberta Advantage | | 2,622 | 1,512 | 4,848 | 3,803 | 7,749 | 5,328 | 6,212 | 6,022 | 7,126 |
| Employment Income of \$200,000 – Two Income Couple with Two Children | | | | | | | | | | |
| Provincial income tax | 13,082 | 11,086 | 15,008 | 19,245 | 12,732 | 21,534 | 19,529 | 21,502 | 20,800 | 19,495 |
| Provincial sales tax | - | 2,186 | 2,604 | 3,451 | 4,345 | 5,622 | 4,799 | 4,743 | 4,763 | 4,800 |
| Health premium | - | 1,800 | - | - | 1,350 | - | - | - | - | - |
| Payroll tax | - | - | - | 1,798 | 2,522 | 5,373 | - | - | - | 2,169 |
| Fuel tax | 585 | 653 | 675 | 630 | 662 | 864 | 698 | 698 | 590 | 1,485 |
| Net carbon charges | 339 | 501 | - | - | - | - | - | - | - | - |
| Total | 14,006 | 16,226 | 18,287 | 25,124 | 21,611 | 33,393 | 25,026 | 26,943 | 26,153 | 27,949 |
| Alberta Advantage | | 2,220 | 4,281 | 11,118 | 7,605 | 19,387 | 11,020 | 12,937 | 12,147 | 13,943 |

Calculations are based on other provinces' tax parameters known as of March 22, 2017.

* Health premiums are assumed to be borne by individuals. In provinces that impose payroll taxes, 75% is assumed to be borne by employees and 25% by employers.

* Fuel tax is based on estimated consumption of 3,000 litres of gasoline per year for one-income families and 4,500 litres of gasoline for two-income families

* Carbon charges are based on the fuel tax gasoline consumption assumptions and natural gas consumption of 130 GJ/year for a family of four.

* Only direct carbon charges are applied and are net of related credit programs (e.g. ACLAR). Cap-and-trade systems such as those in place in Ontario and Quebec are not included.

* RRSP/RPP contributions of \$0, \$6,000, \$10,000 and \$25,000 are included in the calculation of personal income tax for the \$35,000, \$75,000, \$100,000 and \$200,000 families, respectively.

* For two-income families, income and RRSP/RPP contributions are split 60/40 between the two spouses.

* The children are assumed to be 6 and 12 years old.