

<u>Province</u>	<u>Salary and Interest</u>	<u>Capital Gains</u>	<u>Threshold Limit*</u>
Newfoundland	51.30%	25.65%	\$189,605
Nova Scotia	54.00%	27.00%	\$150,001
Prince Edward Island	51.37%	25.69%	\$63,970
New Brunswick	53.30%	26.65%	\$160,777
Quebec	53.31%	26.66%	\$108,391
Ontario	53.53%	26.77%	\$220,001
Manitoba	50.40%	25.20%	\$72,165
Saskatchewan	47.50%	23.75%	\$129,215
Alberta	48.00%	24.00%	\$314,929
British Columbia	53.50%	26.75%	\$220,001
Yukon	48.00%	24.00%	\$500,001
Nunavut	44.50%	22.25%	\$150,474
Northwest Territories	47.05%	23.53%	\$142,933