

2010 Taxation Rates

This guide to 2010 taxation rates has been created to assist you throughout the year.

Please Note: Information contained in this guide was correct at time of publication and is subject to change. This guide contains information designed to provide general guidance and should not be relied upon as a substitute for the information published by the sponsoring agencies. **For the most up-to-date information please contact the applicable government agencies.**

Federal Personal Amounts

The following tables provide details regarding individual tax credits and would need to be totaled for each employee. Please refer to the correct TD1 form for federal and provincial credits (outside Quebec), and to form TP-1015.3-V for Quebec credits.

Federal Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	10,382	10,382
Spouse/equivalent to spouse amount	10,382	10,382
Pension income amount	2,000	2,000
Age amount	6,446	6,446

Provincial and Territorial Tax Credits

Alberta Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	16,825	16,825
Spouse/equivalent to spouse amount	16,825	16,825
Pension income amount	1,296	1,296
Age amount	4,689	4,689

British Columbia Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	11,000	11,000
Spouse/equivalent to spouse amount	9,653	9,653
Pension income amount	1,000	1,000
Age amount	4,220	4,220

Manitoba Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	8,134	8,134
Spouse/equivalent to spouse amount	8,134	8,134
Pension income amount	1,000	1,000
Age amount	3,728	3,728

Newfoundland and Labrador Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	7,833	7,833
Spouse/equivalent to spouse amount	6,400	6,400
Pension income amount	1,000	1,000
Age amount	3,681	5,000



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New Brunswick Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	8,777	8,777
Spouse/equivalent to spouse amount	7,453	7,453
Pension income amount	1,000	1,000
Age amount	4,286	4,286

Northwest Territories Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	12,740	12,740
Spouse/equivalent to spouse amount	12,740	12,740
Pension income amount	1,000	1,000
Age amount	6,232	6,232

Nova Scotia Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	8,231	8,231
Spouse/equivalent to spouse amount	6,989	6,989
Pension income amount	1,138	1,138
Age amount	4,019	4,019

Nunavut Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	11,714	11,714
Spouse/equivalent to spouse amount	11,714	11,714
Pension income amount	2,000	2,000
Age amount	8,786	8,786

Ontario Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	8,943	8,943
Spouse/equivalent to spouse amount	7,594	7,594
Pension income amount	1,237	1,237
Age amount	4,366	4,366

Prince Edward Island Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	7,708	7,708
Spouse/equivalent to spouse amount	6,546	6,546
Pension income amount	1,000	1,000
Age amount	3,764	3,764

Quebec Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	10,505	10,505
Spouse/equivalent to spouse amount	10,505	10,505
Pension income amount	2,010	2,010
Age amount	2,260	2,260



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Saskatchewan Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	13,348	13,348
Spouse/equivalent to spouse amount	13,348	13,348
Pension income amount	1,000	1,000
Age amount	5,519 ¹	5,519 ²

Yukon Tax Credit	January 2010 (\$)	July 2010 (\$)
Basic personal amount	10,382	10,382
Spouse/equivalent to spouse amount	10,382	10,382
Pension income amount	2,000	2,000
Age amount	6,446	6,446

Canada/Quebec Pension

	January 2010	July 2010
Annual Maximum Pensionable Earnings	\$47,200.00	\$47,200.00
Annual Basic Exemption	\$3,500.00	\$3,500.00
Annual Maximum Contributory Earnings	\$43,700.00	\$43,700.00
Contribution Rate	4.95%	4.95%
Annual Maximum Employee Contribution	\$2163.15	\$2163.15
Annual Maximum Employer Contribution	\$2163.15	\$2163.15

Employment Insurance (EI) – Employee

	January 2010	July 2010
Annual Maximum Insurable Earnings	\$43,200.00	\$43,200.00
Annual Maximum Employee Contribution (outside Quebec)	\$747.36	\$747.36
Annual Maximum Employee Contribution (Quebec)	\$587.52	\$587.52
Employee Contribution Rate (outside Quebec)	1.73%	1.73%
Employee Contribution Rate (Quebec)	1.36%	1.36%

Employment Insurance (EI) – Employer

	January 2010	July 2010
Standard Rate (times employee premium)	1.400%	1.400%

Quebec Parental Insurance Plan (QPIP) – Employee

	January 2010	July 2010
Annual Maximum Insurable Earnings	\$62,500.00	\$62,500.00
Employee Contribution Rate	0.506%	0.506%
Annual Maximum Employee Contribution	\$316.25	\$316.25

¹ Those who are eligible for the Age Amount are also entitled to a Senior Supplementary Amount of \$1,153.

² Those who are eligible for the Age Amount are also entitled to a Senior Supplementary Amount of \$1,153.



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Quebec Parental Insurance Plan (QPIP) – Employer

	January 2010	July 2010
Annual Maximum Insurable Earnings	\$62,500.00	\$62,500.00
Employer Contribution Rate	0.708%	0.708%
Annual Maximum Employer Contribution	\$442.50	\$442.50

Federal Taxes

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$40,970.00	15.00%	\$0.00 – \$40,970.00	15.00%
\$40,970.01 – \$81,941.00	22.00%	\$40,970.01 – \$81,941.00	22.00%
\$81,941.01 – \$127,021.00	26.00%	\$81,941.01 – \$127,021.00	26.00%
\$127,021.01 – and over	29.00%	\$127,021.01 – and over	29.00%

Provincial and Territorial Taxes

Alberta Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
ALL	10.00%	ALL	10.00%

British Columbia Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$35,859.00	5.06%	\$0.00 – \$35,859.00	5.06%
\$35,859.01 – \$71,719.00	7.70%	\$35,859.01 – \$71,719.00	7.70%
\$71,719.01 – \$82,342.00	10.50%	\$71,719.01 – \$82,342.00	10.50%
\$82,342.01 – \$99,987.00	12.29%	\$82,342.01 – \$99,987.00	12.29%
\$99,987.01 – and over	14.70%	\$99,987.01 – and over	14.70%

Manitoba Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$31,000.00	10.80%	\$0.00 – \$31,000.00	10.80%
\$31,000.01 – \$67,000.00	12.75%	\$31,000.01 – \$67,000.00	12.75%
\$67,000.01 – and over	17.40%	\$67,000.01 – and over	17.40%

Newfoundland and Labrador Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$31,278.00	7.70%	\$0.00 – \$31,278.00	7.70%
\$31,278.01 – \$62,556.00	12.80%	\$31,278.01 – \$62,556.00	12.50%
\$62,556.01 – and over	15.50%	\$62,556.01 – and over	13.30%

New Brunswick Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$36,421.00	9.30%	\$0.00 – \$36,421.00	9.30%
\$36,421.01 – \$72,843.00	12.50%	\$36,421.01 – \$72,843.00	12.50%
\$72,843.01 – \$118,427.00	13.30%	\$72,843.01 – \$118,427.00	13.30%
\$118,427.01 – and over	14.30%	\$118,427.01 – and over	14.30%



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Northwest Territories Territorial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$37,106.00	5.90%	\$0.00 – \$37,106.00	5.90%
\$37,106.01 – \$74,214.00	8.60%	\$37,106.01 – \$74,214.00	8.60%
\$74,214.01 – \$120,656.00	12.20%	\$74,214.01 – \$120,656.00	12.20%
\$120,656.01 – and over	14.05%	\$120,656.01 – and over	14.05%

Nova Scotia Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$29,590.00	8.79%	\$0.00 – \$29,590.00	8.79%
\$29,590.01 – \$59,180.00	14.95%	\$29,590.01 – \$59,180.00	14.95%
\$59,180.01 – \$93,000.00	16.67%	\$59,180.01 – \$93,000.00	16.67%
\$93,000.01 – and over	17.50%	\$93,000.01 – \$150,000.00	17.50%
		\$150,000.01 – and over	24.50%

Nunavut Territorial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$39,065.00	4.00%	\$0.00 – \$39,065.00	4.00%
\$39,065.01 – \$78,130.00	7.00%	\$39,065.01 – \$78,130.00	7.00%
\$78,130.01 – \$127,021.00	9.00%	\$78,130.01 – \$127,021.00	9.00%
\$127,021.01 – and over	11.50%	\$127,021.01 – and over	11.50%

Ontario Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$37,106.00	5.05%	\$0.00 – \$37,106.00	5.05%
\$37,106.01 – \$74,214.00	9.15%	\$37,106.01 – \$74,214.00	9.15%
\$74,214.01 – and over	11.16%	\$74,214.01 – and over	11.16%

Prince Edward Island Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$31,984.00	9.80%	\$0.00 – \$31,984.00	9.80%
\$31,984.01 – \$63,969.00	13.80%	\$31,984.01 – \$63,969.00	13.80%
\$63,969.01 – and over	16.70%	\$63,969.01 – and over	16.70%

Quebec Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$38,570.00	16.00%	\$0.00 – \$38,570.00	16.00%
\$38,570.01 – \$77,140.00	20.00%	\$38,570.01 – \$77,140.00	20.00%
\$77,140.01 – and over	24.00%	\$77,140.01 – and over	24.00%

Saskatchewan Provincial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$40,354.00	11.00%	\$0.00 – \$40,354.00	11.00%
\$40,354.01 – \$115,297.00	13.00%	\$40,354.01 – \$115,297.00	13.00%
\$115,297.01 – and over	15.00%	\$115,297.01 – and over	15.00%



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Yukon Territorial Tax

Annual Taxable Income	January 2010	Annual Taxable Income	July 2010
\$0.00 – \$40,970.00	7.04%	\$0.00 – \$40,970.00	7.04%
\$40,970.01 – \$81,941.00	9.68%	\$40,970.01 – \$81,941.00	9.68%
\$81,941.01 – \$127,021.00	11.44%	\$81,941.01 – \$127,021.00	11.44%
\$127,021.01 – and over	12.76%	\$127,021.01 – and over	12.76%

Lump Sum Tax Rates

Lump Sum Federal Tax (Non-Quebec)

Income Exceeding (\$)	Income Not Exceeding (\$)	January 2010 (%)	July 2010 (%)
0.00	5,000	10	10
5,000	15,000	20	20
15,000		30	30

Lump Sum Federal Tax (Quebec Only)

Income Exceeding (\$)	Income Not Exceeding (\$)	January 2010 (%)	July 2010 (%)
0.00	5,000	5	5
5,000	15,000	10	10
15,000		15	15

Lump Sum Provincial Tax (Quebec Only)

Income Exceeding (\$)	Income Not Exceeding (\$)	January 2010 (%)	July 2010 (%)
0.00	5,000	16	16
5,000		20	20

Registered Pension/Savings Plans

Plan Maximums	January 2010 (\$)	July 2010 (\$)
Defined Contribution Plan (DCP)	22,450	22,450
Defined Benefit Plan (DBP)	2,494	2,494
Registered Retirement Savings Plan (RRSP)	22,000	22,000
Deferred Profit Sharing Plan (DPSP)	11,225	11,225
Buyback	3,500	3,500



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Ontario Employer Health Tax (EHT) Rates and ranges for 2010 have not changed.

Annual Payroll Dollars		January 2010 (%)	July 2010 (%)
Exceeding (\$)	Not Exceeding (\$)		
600,000.01	+	1.950	1.950
400,000.01	600,000	1.950	1.950
380,000.01	400,000	1.829	1.829
350,000.01	380,000	1.708	1.708
320,000.01	350,000	1.586	1.586
290,000.01	320,000	1.465	1.465
260,000.01	290,000	1.344	1.344
230,000.01	260,000	1.223	1.223
200,000.01	230,000	1.101	1.101
0.00	200,000	0.980	0.980

Quebec Health Services Fund (HSF)

Total Annual Payroll Dollars	January 2010 (%)	July 2010 (%)
\$1 million or less	2.70	2.70
More than \$5 million	4.26	4.26

For employers with payrolls between \$1M and \$5M, determine the contribution rate based on the formula defined in the Quebec form TP-1015.G-V.

Workers' Compensation – Maximum Assessable Earnings Subject to Workplace Safety and Insurance Board regulations

	January 2010 (\$)	July 2010 (\$)
Alberta	77,000	77,000
British Columbia	71,200	71,200
Manitoba	89,000	89,000
New Brunswick	56,300	56,300
Newfoundland and Labrador	51,235	51,235
Northwest Territories	75,200	75,200
Nova Scotia	50,800	50,800
Nunavut	75,200	75,200
Ontario	77,600	77,600
Prince Edward Island	47,500	47,500
Quebec	62,500	62,500
Saskatchewan	55,000	55,000
Yukon	77,610	77,610

**The rates in this bulletin were current as of June 1st, 2010.
Please consult the applicable government agency for details.**