

2017

NEW YEAR'S TAX CHANGES

by Jeff Bowes

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About the Canadian Taxpayers Federation

The Canadian Taxpayers Federation (CTF) is a federally incorporated, not-for-profit citizen's group dedicated to lower taxes, less waste and accountable government. The CTF was founded in Saskatchewan in 1990 when the Association of Saskatchewan Taxpayers and the Resolution One Association of Alberta joined forces to create a national taxpayers organization. Today, the CTF has 89,000 supporters nation-wide.

The CTF maintains a federal office in Ottawa and regional offices in British Columbia, Alberta, Prairie (SK and MB), Ontario, Quebec and Atlantic. Regional offices conduct research and advocacy activities specific to their provinces in addition to acting as regional organizers of Canada-wide initiatives.

CTF offices field hundreds of media interviews each month, hold press conferences and issue regular news releases, commentaries, online postings and publications to advocate on behalf of CTF supporters. CTF representatives speak at functions, make presentations to government, meet with politicians, and organize petition drives, events and campaigns to mobilize citizens to affect public policy change. Each week CTF offices send out Let's Talk Taxes commentaries to more than 800 media outlets and personalities across Canada.

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Summary

The 2017 New Year's Tax Changes report looks at the tax changes coming into effect on January 1st, 2017. It focuses on income taxes, Employment Insurance and the Canada Pension Plan. To make accurate comparisons between different tax years all the tax calculations account for inflation. That is especially important because it allows us to account for bracket creep.

When governments don't index their tax brackets to inflation there is a hidden tax increase every year called bracket creep. Indexing tax brackets means that if your salary increases with inflation you won't be bumped into a higher tax bracket. For Manitoba, it has finally began indexing its tax brackets, ending bracket creep in 2017. Alberta is indexing its tax brackets for 2017 after not doing so for 2016. That leaves PEI and Nova Scotia as the only provinces that don't index their tax brackets at all. However, Ontario and New Brunswick don't index their top tax brackets.

For most Canadians, there are two big federal tax changes for 2017: a reduction in the Employment Insurance (EI) tax rate and the first full year of the Canada Child Benefit.

For the last four years, the EI tax rate has been 1.88% for employees and 2.63% for employers on insurable wages. Starting in January, EI rates will be lowered to 1.63% for employees and 2.28% for employers, the lowest it's been since 1980. The tax cut is worth up to \$132 for employees and \$185 for their employer. In Quebec, EI rates are lower because parental benefits are provided through a separate plan. In Quebec, the tax cut is worth up to \$131 to the employee and up to \$184 for their employer. The EI tax cuts aren't as big as they could have been, before changes made by the government making EI easier to collect, the rate was expected to be reduced to 1.49% in 2017.

2017 is the first full year for the Canada Child Benefit (CCB). Moving from the Universal Child Care Benefit (UCCB) to CCB means higher benefits for most families with children and slightly lower income taxes since families paid income tax on the UCCB benefits while the CCB is tax-free. However, because the CCB benefits are tied to household income it will mean lower child benefits in 2017 for high-income families.

Three big provincial tax changes also appear in the report's analysis. Changes to the health tax in British Columbia, the elimination of health contributions in Quebec and an income tax increase in Newfoundland and Labrador.

Changes to the Medical Services Plan in British Columbia mean a tax cut for some families and an increase for others. There will no longer be premiums for children under 19. Reduced rates for two parent households with children, and single people making less

than \$45,000. A rate freeze for single people and two parent households with children making more than \$45,000. Rate increases for couples with no children making \$45,000 or more and senior couples making \$51,000 or more.

In Quebec, the health contribution was eliminated for 2017. Which means tax savings of up to \$1,000 per person.

Newfoundland and Labrador has a large income tax increase in 2017, completing the phase-in that began in 2016. The tax increase raises the tax in all five tax brackets. That means a tax increase for almost everyone. One example is a \$583 provincial income tax increase for a single person making \$60,000.

Newfoundland Income Tax			
Tax Brackets	2015	2016	2017
\$0 - \$35,148	7.70%	8.20%	8.70%
\$35,149 - \$70,295	12.50%	13.50%	14.50%
\$70,296 - \$125,500	13.30%	14.55%	15.80%
\$125,501 - \$175,700	13.80%	15.80%	17.30%
Over \$175,700	14.30%	16.80%	18.30%

While not included in these calculations, carbon taxes are being introduced in Alberta and Ontario.

Alberta is introducing a \$20 per tonne carbon tax starting January 1, 2017. That will mean an extra 4.49 cents per litre for gasoline. The small business tax rate in Alberta is being reduced from 3% to 2% which has been tied to the carbon tax's introduction.

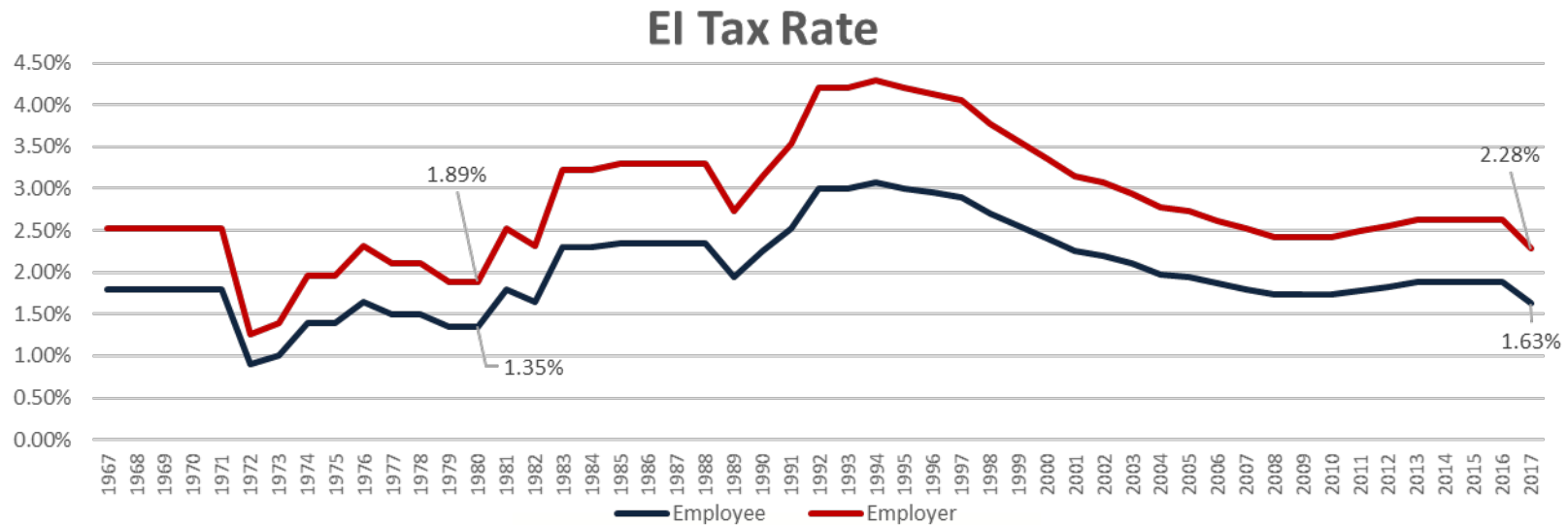
Ontario's carbon cap-and-trade systems compliance begins January 1, 2017. It will initially apply to corporations emitting more than 25,000 tonnes of greenhouse gas per year, fuel suppliers that sell more than 200 litres of fuel per year and electricity importers.

Employment Insurance

Rates will be lowered to 1.63% on insurable earnings starting January 1st, 2017, the lowest it's been since 1980. For the last four years, the rate has been 1.88%. The tax cut is worth up to \$132 to employees and \$185 for their employer. However, that cut isn't as big as it could have been. The EI tax rate was expected to be reduced to 1.49% in 2017 as announced in the 2015 Budget.

The reduced cut was needed to pay for changes making it easier to collect EI. Those changes include: Lowering the required work hours in the last 52 weeks from 910 down to 420 to 700 hours depending on the region. Reducing the wait time to collect benefits from two weeks to one. Extending benefits by five weeks in 15 regions with increases in unemployment. Eliminating the requirement for claimants to accept lower pay and longer commuting times the longer they collect EI. Extending the Working While on Claim pilot project to 2018.

Tax Change in EI				
Tax On Maximum Insurable Earnings in 2017 Dollars				
Year	Employee	Employer	Combined	Percent Change
2017	-\$132	-\$185	-\$317	-13.7%
2016	\$11	\$15	\$26	1.1%
2015	\$7	\$10	\$17	0.7%
2014	\$5	\$7	\$13	0.6%
2013	\$46	\$65	\$111	5.1%
2012	\$44	\$62	\$106	5.2%
2011	\$19	\$27	\$46	2.3%
2010	\$2	\$3	\$6	0.3%
2009	\$22	\$30	\$52	2.6%
2008	-\$30	-\$43	-\$73	-3.6%



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Employment Insurance									
Tax on Maximum Insurable Earnings									
Year	Employee Tax Rate	Employer Tax Rate	Insurable Earnings	Employee Tax	Employer Tax	Combined Tax	Employee Tax	Employer Tax	Combined Tax
				Unadjusted			Inflation Adjusted		
2017	1.63%	2.28%	\$51,300	\$836	\$1,170	\$2,006	\$836	\$1,170	\$2,006
2016	1.88%	2.63%	\$50,800	\$955	\$1,336	\$2,291	\$968	\$1,355	\$2,323
2015	1.88%	2.63%	\$49,500	\$931	\$1,302	\$2,232	\$958	\$1,340	\$2,297
2014	1.88%	2.63%	\$48,600	\$914	\$1,278	\$2,192	\$951	\$1,330	\$2,280
2013	1.88%	2.63%	\$47,400	\$891	\$1,247	\$2,138	\$945	\$1,322	\$2,268
2012	1.83%	2.56%	\$45,900	\$840	\$1,175	\$2,015	\$899	\$1,258	\$2,157
2011	1.78%	2.49%	\$44,200	\$787	\$1,101	\$1,887	\$855	\$1,196	\$2,050
2010	1.73%	2.42%	\$43,200	\$747	\$1,045	\$1,793	\$836	\$1,169	\$2,005
2009	1.73%	2.42%	\$42,300	\$732	\$1,024	\$1,755	\$833	\$1,166	\$1,999
2008	1.73%	2.42%	\$41,100	\$711	\$995	\$1,706	\$812	\$1,136	\$1,947

Quebec EI and Parental Insurance Plan

Parental benefits in Quebec are provided by the Quebec Parental Insurance Plan (QPIP) and because of that, EI rates are lower in Quebec than in the rest of Canada. With the lower rates the EI tax cut in Quebec is worth a dollar less than in the rest of Canada; up to \$131 for employees and \$184 for their employer.

Quebec residents also pay a QPIP tax. There is no change to that tax rate this year, but the combined tax of EI and QPIP in Quebec is higher than EI in the rest of Canada.

EI and QPIP Combined			
Tax on Maximum Insurable Earnings			
Year	Employee	Employer	Combined
2017	\$1,049	\$1,468	\$2,517
2016	\$1,180	\$1,652	\$2,832
2015	\$1,187	\$1,661	\$2,848
2014	\$1,175	\$1,643	\$2,818
2013	\$1,165	\$1,631	\$2,795
2012	\$1,117	\$1,565	\$2,682
2011	\$1,050	\$1,469	\$2,519
2010	\$1,011	\$1,413	\$2,423
2009	\$1,006	\$1,408	\$2,414
2008	\$963	\$1,350	\$2,313
2007	\$970	\$1,356	\$2,326
2006	\$996	\$1,393	\$2,389

Quebec Employment Insurance				
Change to Tax on Maximum Insurable Earnings				
Year	Employee	Employer	Combined	Percent Change
2017	-\$131	-\$184	-\$315	-20.2%
2016	-\$1	-\$2	-\$3	-0.2%
2015	\$11	\$16	\$27	1.4%
2014	\$9	\$11	\$21	1.1%
2013	\$42	\$59	\$101	5.5%
2012	\$45	\$66	\$111	6.4%
2011	\$20	\$28	\$48	3.0%
2010	-\$8	-\$12	-\$20	-1.2%
2009	\$12	\$15	\$27	1.7%
2008	-\$31	-\$39	-\$70	-4.5%
2007	-\$30	-\$42	-\$72	-4.4%
2006	\$712	\$996	\$1,709	-

Quebec Employment Insurance

Tax on Maximum Insurable Earnings

Year	Employee Tax Rate	Employer Tax Rate	Insurable Earnings	Unadjusted			Inflation Adjusted			Tax Change
				Employee Tax	Employer Tax	Combined Tax	Employee Tax	Employer Tax	Combined Tax	
2017	1.27%	1.778%	\$51,300	\$652	\$912	\$1,564	\$652	\$912	\$1,564	-\$315
2016	1.52%	2.13%	\$50,800	\$772	\$1,081	\$1,853	\$783	\$1,096	\$1,879	-\$3
2015	1.54%	2.16%	\$49,500	\$762	\$1,067	\$1,830	\$784	\$1,098	\$1,882	\$27
2014	1.53%	2.14%	\$48,600	\$744	\$1,040	\$1,784	\$774	\$1,082	\$1,856	\$21
2013	1.52%	2.13%	\$47,400	\$720	\$1,010	\$1,730	\$764	\$1,071	\$1,835	\$101
2012	1.47%	2.06%	\$45,900	\$675	\$946	\$1,620	\$722	\$1,012	\$1,734	\$111
2011	1.41%	1.97%	\$44,200	\$623	\$871	\$1,494	\$677	\$946	\$1,623	\$48
2010	1.36%	1.90%	\$43,200	\$588	\$821	\$1,408	\$657	\$918	\$1,575	-\$20
2009	1.38%	1.93%	\$42,300	\$584	\$816	\$1,400	\$665	\$930	\$1,594	\$27
2008	1.39%	1.95%	\$41,100	\$571	\$801	\$1,373	\$652	\$915	\$1,567	-\$70
2007	1.46%	2.04%	\$40,000	\$584	\$816	\$1,400	\$683	\$954	\$1,637	-\$72
2006	1.53%	2.14%	\$39,000	\$597	\$835	\$1,431	\$712	\$996	\$1,709	-\$513

Quebec Parental Insurance Plan

Tax on Maximum Insurable Earnings

Year	Employee Tax Rate	Employer Tax Rate	Insurable Earnings	Unadjusted			Inflation Adjusted			Tax Change
				Employee Tax	Employer Tax	Combined Tax	Employee Tax	Employer Tax	Combined Tax	
2017	0.548%	0.767%	\$72,500	\$397.30	\$556.08	\$953	\$397	\$556	\$953	\$0
2016	0.548%	0.767%	\$71,500	\$391.82	\$548.41	\$940	\$397	\$556	\$953	-\$13
2015	0.559%	0.782%	\$70,000	\$391.30	\$547.40	\$939	\$403	\$563	\$966	\$3
2014	0.559%	0.782%	\$69,000	\$385.71	\$539.58	\$925	\$401	\$561	\$963	\$3
2013	0.559%	0.782%	\$67,500	\$377.33	\$527.85	\$905	\$400	\$560	\$960	\$13
2012	0.559%	0.782%	\$66,000	\$368.94	\$516.12	\$885	\$395	\$552	\$947	\$51
2011	0.537%	0.752%	\$64,000	\$343.68	\$481.28	\$825	\$373	\$523	\$896	\$48
2010	0.506%	0.708%	\$62,500	\$316.25	\$442.50	\$759	\$354	\$495	\$848	\$29
2009	0.484%	0.677%	\$62,000	\$300.08	\$419.74	\$720	\$342	\$478	\$820	\$74
2008	0.450%	0.630%	\$60,500	\$272.25	\$381.15	\$653	\$311	\$435	\$746	\$57
2007	0.416%	0.583%	\$59,000	\$245.44	\$343.97	\$589	\$287	\$402	\$689	\$9
2006	0.416%	0.583%	\$57,000	\$237.12	\$332.31	\$569	\$283	\$397	\$680	\$680

Canada Pension Plan

The CPP reductions shown in this report are because CPP is indexed using changes in wages whereas this report uses the Consumer Price Index to account for inflation.

Contribution rates for CPP are scheduled to increase but not until 2019. Starting then, the contribution rate will increase over five years from 4.95% in 2018 up to 5.95% in 2023 for both employees and employers. Then there will be a rise in the income covered by CPP that will be phased in over two years so that in 2025 income up to \$82,700 will be taxed. The newly covered income will be taxed at a slightly lower rate, currently projected to be 4%.

Canada Pension Plan										
Contributions on Maximum Pensionable Earnings										
Year	CPP Rate	Pensionable Earnings	Basic Exemption	Unadjusted			Inflation Adjusted			Year-to-Year Change
				Employee Share	Employer Share	Combined Contributions	Employee Share	Employer Share	Combined Contributions	
2017	4.95%	\$55,300	\$3,500	\$2,564	\$2,564	\$5,128	\$2,564	\$2,564	\$5,128	-\$16
2016	4.95%	\$54,900	\$3,500	\$2,544	\$2,544	\$5,089	\$2,580	\$2,580	\$5,159	\$28
2015	4.95%	\$53,600	\$3,500	\$2,480	\$2,480	\$4,960	\$2,552	\$2,552	\$5,103	\$28
2014	4.95%	\$52,500	\$3,500	\$2,426	\$2,426	\$4,851	\$2,524	\$2,524	\$5,047	\$24
2013	4.95%	\$51,100	\$3,500	\$2,356	\$2,356	\$4,712	\$2,499	\$2,499	\$4,999	\$30
2012	4.95%	\$50,100	\$3,500	\$2,307	\$2,307	\$4,613	\$2,469	\$2,469	\$4,938	\$60
2011	4.95%	\$48,300	\$3,500	\$2,218	\$2,218	\$4,435	\$2,409	\$2,409	\$4,819	-\$9
2010	4.95%	\$47,200	\$3,500	\$2,163	\$2,163	\$4,326	\$2,419	\$2,419	\$4,837	\$6
2009	4.95%	\$46,300	\$3,500	\$2,119	\$2,119	\$4,237	\$2,412	\$2,412	\$4,825	\$73
2008	4.95%	\$44,900	\$3,500	\$2,049	\$2,049	\$4,099	\$2,340	\$2,340	\$4,679	\$13

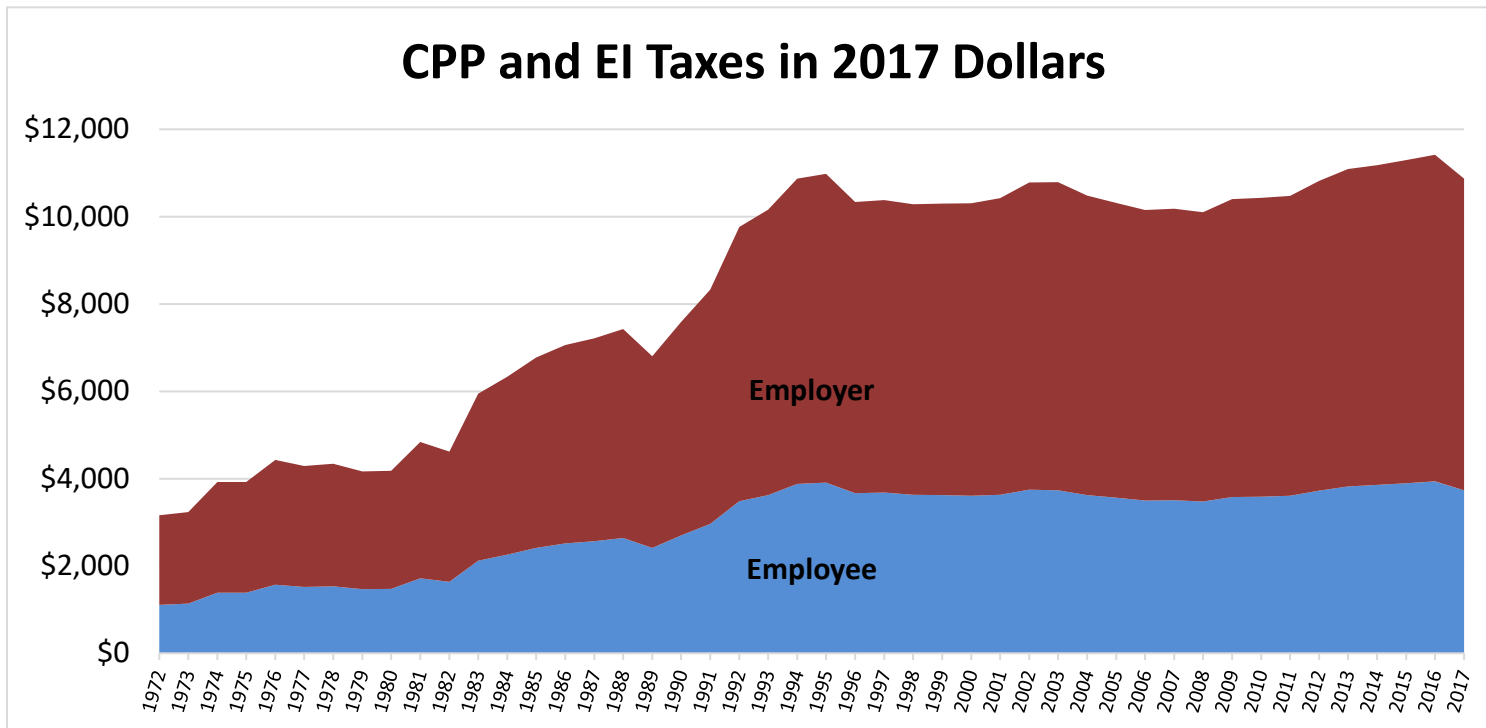
Quebec Pension Plan

Quebec opted out of the CPP and has its own mandatory pension plan that operates almost exactly like the CPP. However, the QPP contribution rates have been increasing by 0.15% each year since 2012. In 2012, the rate was 4.95%, the same as for CPP, in 2017 the final planned increase brings the rate up to 5.4% for both employees and employers.

Quebec Pension Plan										
Contributions on Maximum Pensionable Earnings										
Year	QPP rate	Pensionable Earnings	Basic Exemption	Employee Share	Employer Share	Combined Contribution	Employee Share	Employer Share	Combined Contribution	Year-to-Year Change
				Unadjusted			Inflation Adjusted			
2017	5.40%	\$55,300	\$3,500	\$2,797	\$2,797	\$5,594	\$2,797	\$2,797	\$5,594	\$44
2016	5.33%	\$54,900	\$3,500	\$2,737	\$2,737	\$5,474	\$2,775	\$2,775	\$5,550	\$138
2015	5.25%	\$53,600	\$3,500	\$2,630	\$2,630	\$5,261	\$2,706	\$2,706	\$5,413	\$136
2014	5.18%	\$52,500	\$3,500	\$2,536	\$2,536	\$5,072	\$2,638	\$2,638	\$5,277	\$126
2013	5.10%	\$51,100	\$3,500	\$2,428	\$2,428	\$4,855	\$2,575	\$2,575	\$5,150	\$137
2012	5.03%	\$50,100	\$3,500	\$2,342	\$2,342	\$4,683	\$2,506	\$2,506	\$5,013	\$194
2011	4.95%	\$48,300	\$3,500	\$2,218	\$2,218	\$4,435	\$2,409	\$2,409	\$4,819	-\$19
2010	4.95%	\$47,200	\$3,500	\$2,163	\$2,163	\$4,326	\$2,419	\$2,419	\$4,837	\$13
2009	4.95%	\$46,300	\$3,500	\$2,119	\$2,119	\$4,237	\$2,412	\$2,412	\$4,825	\$146
2008	4.95%	\$44,900	\$3,500	\$2,049	\$2,049	\$4,099	\$2,340	\$2,340	\$4,679	\$26
2007	4.95%	\$43,700	\$3,500	\$1,990	\$1,990	\$3,980	\$2,327	\$2,327	\$4,654	\$91
2006	4.95%	\$42,100	\$3,500	\$1,911	\$1,911	\$3,821	\$2,281	\$2,281	\$4,563	\$31
2007	4.95%	\$43,700	\$3,500	\$1,990	\$1,990	\$3,980	\$2,327	\$2,327	\$4,654	\$91
2006	4.95%	\$42,100	\$3,500	\$1,911	\$1,911	\$3,821	\$2,281	\$2,281	\$4,563	\$31

Combined CPP and EI

EI and CPP				
Maximum Tax/Contributions in 2017 Dollars				
Year	Employee	Employer	Combined	Year Change
2017	\$3 400	\$3 734	\$7 134	-\$348
2016	\$3 548	\$3 934	\$7 482	\$82
2015	\$3 509	\$3 891	\$7 400	\$73
2014	\$3 474	\$3 853	\$7 328	\$61
2013	\$3 445	\$3 822	\$7 266	\$172
2012	\$3 368	\$3 727	\$7 095	\$226
2011	\$3 264	\$3 605	\$6 869	\$27
2010	\$3 254	\$3 588	\$6 842	\$18
2009	\$3 246	\$3 578	\$6 824	\$197
2008	\$3 151	\$3 475	\$6 626	-\$48
2007	\$3 169	\$3 506	\$6 674	\$21
2006	\$3 152	\$3 501	\$6 653	-\$100



Combined QPIP, EI, and QPP

QPIP, EI and QPP Maximum Tax/Contributions in 2017 Dollars				
Year	Employee	Employer	Combined	Year-to-Year Change
2017	\$3,846	\$3,709	\$7,555	-\$271
2016	\$3,955	\$3,871	\$7,827	\$129
2015	\$3,893	\$3,804	\$7,698	\$164
2014	\$3,813	\$3,720	\$7,534	\$148
2013	\$3,740	\$3,646	\$7,386	\$244
2012	\$3,624	\$3,518	\$7,142	\$327
2011	\$3,460	\$3,355	\$6,815	\$49
2010	\$3,429	\$3,336	\$6,766	\$5
2009	\$3,419	\$3,342	\$6,761	\$204
2008	\$3,303	\$3,255	\$6,557	-\$21
2007	\$3,297	\$3,281	\$6,578	\$23
2006	\$3,277	\$3,278	\$6,555	-

Household Tax Examples

Depending on their incomes, family makeup, and what province they live in, Canadians are taxed differently. To show how the tax changes from 2016 to 2017 affect Canadians in different households, we calculated the change in taxes for 44 sample households.

The households include single people, couples with two children and couples with no children. The children in all the examples with children are one child under 6 and another child between 6 and 17. They also cover a wide range of incomes from \$15,000 to \$250,000. To see the effects of our progressive income tax system, the report includes households with one income earner, a household where the spouses makes an equal income and families where one family member makes 75% of the household income.

The calculations include the average tax rate which is the percent of their income that the household paid in income and payroll taxes. This is different than the marginal tax rate which is the rate of tax on each additional dollar.

The tax rates provided for Canada are the population weighted averages for all provinces and territories.

Household Tax Examples						
	Single Earner	Dual Earner Equal	Dual Earner 75/25	Single Person	Dual Earner Equal	Dual Earner 75/25
	With Kids			No Kids		
Family Income	\$15,000	-	-	\$15,000	-	-
	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000

Bracket Creep and Accounting for Inflation

Most provinces and the federal government index their tax brackets to inflation. When governments don't index their tax brackets there is a hidden tax increase every year called bracket creep. Indexing tax brackets mean that if your salary increases with inflation your income won't be bumped into a higher tax bracket.

Manitoba is ending bracket creep in 2017. Alberta is also indexing its tax brackets for 2017 after not doing so for 2016. That leaves PEI and Nova Scotia as the only provinces that don't index their tax brackets at all. However, Ontario and New Brunswick don't index their top tax brackets. Saskatchewan and New Brunswick index their tax brackets to national rather than provincial inflation. However, this year Saskatchewan's inflation rate is the same as the national rate so there is no bracket creep.

To account for these hidden tax increases, this report accounts for inflation based on the provincial inflation from September 2015 to September 2016. Salaries used for the 2017 tax calculations are adjusted based on that provinces inflation. For example, for the Ontario \$60,000 households example, a salary of \$60,960 salary was used for 2017.

Inflation	
September 2015 to September 2016	
National	1.4%
British Columbia	1.8%
Alberta	1.3%
Saskatchewan	1.4%
Manitoba	1.5%
Ontario	1.6%
Quebec	0.8%
New Brunswick	1.7%
Nova Scotia	1.0%
PEI	0.8%
Newfoundland	2.0%

Provinces with Bracket Creep	
Indexed to National Inflation	Saskatchewan
Partly Index to Provincial Inflation	Ontario
Partly Indexed to National Inflation	New Brunswick
No Indexation	PEI and Nova Scotia

Cost of Bracket Creep								
Cases	No Kids				With Kids			
	ON	NB	PE	NS	ON	NB	PE	NS
Single Earner - \$15,000	\$0	\$0	\$6	\$7	\$0	\$0	\$0	\$0
Single Earner - \$30,000	\$0	\$6	\$6	\$26	\$0	\$11	\$12	\$33
Single Earner - \$60,000	\$0	\$10	\$6	\$36	\$0	\$12	\$12	\$44
Single Earner - \$80,000	\$0	\$10	\$6	\$36	\$0	\$12	\$12	\$44
Single Earner - \$100,000	\$0	\$14	\$14	\$43	\$0	\$16	\$12	\$51
Single Earner - \$150,000	\$37	\$29	\$17	\$95	\$37	\$32	\$23	\$103
Single Earner - \$200,000	\$37	\$29	\$17	\$95	\$37	\$32	\$23	\$103
Single Earner - \$250,000	\$92	\$29	\$17	\$95	\$92	\$32	\$23	\$103
Dual Earners - Equal - \$30,000	\$0	\$11	\$13	\$15	\$0	\$11	\$6	\$15
Dual Earners - Equal - \$60,000	\$0	\$6	\$13	\$51	\$0	\$6	\$13	\$51
Dual Earners - Equal - \$80,000	\$0	\$6	\$13	\$51	\$0	\$6	\$13	\$51
Dual Earners - Equal - \$100,000	\$0	\$19	\$13	\$51	\$0	\$19	\$13	\$51
Dual Earners - Equal - \$150,000	\$0	\$19	\$13	\$72	\$0	\$19	\$13	\$72
Dual Earners - Equal - \$200,000	\$0	\$28	\$29	\$86	\$0	\$28	\$29	\$86
Dual Earners - Equal - \$250,000	\$0	\$28	\$34	\$86	\$0	\$28	\$34	\$86
Dual Earners - 75/25 - \$30,000	\$0	\$11	\$6	\$16	\$0	\$11	\$6	\$16
Dual Earners - 75/25 - \$60,000	\$0	\$13	\$13	\$33	\$0	\$13	\$13	\$33
Dual Earners - 75/25 - \$80,000	\$0	\$13	\$13	\$44	\$0	\$13	\$13	\$44
Dual Earners - 75/25 - \$100,000	\$0	\$13	\$13	\$44	\$0	\$13	\$13	\$44
Dual Earners - 75/25 - \$150,000	\$0	\$17	\$23	\$69	\$0	\$17	\$23	\$69
Dual Earners - 75/25 - \$200,000	\$37	\$39	\$23	\$121	\$37	\$39	\$23	\$121
Dual Earners - 75/25 - \$250,000	\$37	\$39	\$23	\$132	\$37	\$39	\$23	\$132

Child Benefit Changes

The table shows average tax rates treating child benefits as negative taxes. The child benefits included are UCCB, CCTB, NCB, and CCB.

Child Benefits						
2017 Dollars						
Households	Totals			Change		
	2015	2016	2017	2015 to 2016	2016 to 2017	2015 to 2017
Single Earner Two Kids - \$15,000	\$10,015	\$11,078	\$11,800	\$1,062	\$722	\$1,785
Single Earner Two Kids - \$30,000	\$9,022	\$10,150	\$11,800	\$1,128	\$1,650	\$2,778
Single Earner Two Kids - \$60,000	\$5,006	\$6,196	\$7,750	\$1,190	\$1,554	\$2,744
Single Earner Two Kids - \$80,000	\$4,206	\$4,598	\$6,220	\$392	\$1,622	\$2,014
Single Earner Two Kids - \$100,000	\$3,406	\$3,952	\$5,080	\$545	\$1,128	\$1,674
Single Earner Two Kids - \$150,000	\$2,716	\$2,486	\$2,230	-\$231	-\$256	-\$486
Single Earner Two Kids - \$200,000	\$2,716	\$1,338	\$0	-\$1,378	-\$1,338	-\$2,716
Single Earner Two Kids - \$250,000	\$2,716	\$1,338	\$0	-\$1,378	-\$1,338	-\$2,716
Dual Earners Two Kids- Equal - \$30,000	\$9,022	\$10,150	\$11,800	\$1,128	\$1,650	\$2,778
Dual Earners Two Kids- Equal - \$60,000	\$5,006	\$6,196	\$7,750	\$1,190	\$1,554	\$2,744
Dual Earners Two Kids- Equal - \$80,000	\$4,206	\$4,598	\$6,220	\$392	\$1,622	\$2,014
Dual Earners Two Kids- Equal - \$100,000	\$3,406	\$3,952	\$5,080	\$545	\$1,128	\$1,674
Dual Earners Two Kids- Equal - \$150,000	\$2,716	\$2,486	\$2,230	-\$231	-\$256	-\$486
Dual Earners Two Kids- Equal - \$200,000	\$2,716	\$1,338	\$0	-\$1,378	-\$1,338	-\$2,716
Dual Earners Two Kids- Equal - \$250,000	\$2,716	\$1,338	\$0	-\$1,378	-\$1,338	-\$2,716
Dual Earners Two Kids- 75/25 - \$30,000	\$9,022	\$10,150	\$11,800	\$1,128	\$1,650	\$2,778
Dual Earners Two Kids- 75/25- \$60,000	\$5,006	\$6,196	\$7,750	\$1,190	\$1,554	\$2,744
Dual Earners Two Kids- 75/25 - \$80,000	\$4,206	\$4,598	\$6,220	\$392	\$1,622	\$2,014
Dual Earners Two Kids- 75/25 - \$100,000	\$3,406	\$3,952	\$5,080	\$545	\$1,128	\$1,674
Dual Earners Two Kids- 75/25 - \$150,000	\$2,716	\$2,486	\$2,230	-\$231	-\$256	-\$486
Dual Earners Two Kids- 75/25 - \$200,000	\$2,716	\$1,338	\$0	-\$1,378	-\$1,338	-\$2,716
Dual Earners Two Kids- 75/25 - \$250,000	\$2,716	\$1,338	\$0	-\$1,378	-\$1,338	-\$2,716

Example Households

Total Tax

Total Income Taxes (Less Child Benefits)											
Households	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Single Earner Two Kids - \$15,000	-\$13,118	-\$12,681	-\$12,866	-\$13,155	-\$12,864	-\$14,699	-\$12,863	-\$12,872	-\$12,870	-\$12,861	-\$13,308
Single Earner Two Kids - \$30,000	-\$8,892	-\$9,356	-\$9,350	-\$9,123	-\$9,038	-\$11,205	-\$9,189	-\$8,690	-\$8,484	-\$9,313	-\$9,561
Single Earner Two Kids - \$60,000	\$5,814	\$3,407	\$3,175	\$5,779	\$4,770	\$7,564	\$6,289	\$6,629	\$6,842	\$6,873	\$5,492
Single Earner Two Kids - \$80,000	\$13,187	\$11,116	\$11,499	\$14,870	\$12,481	\$16,635	\$15,003	\$15,557	\$15,880	\$16,071	\$13,621
Single Earner Two Kids - \$100,000	\$21,411	\$18,957	\$19,960	\$24,433	\$21,316	\$26,240	\$24,203	\$24,691	\$25,099	\$25,276	\$22,472
Single Earner Two Kids - \$150,000	\$45,128	\$40,836	\$43,333	\$49,660	\$46,556	\$53,157	\$49,243	\$50,110	\$50,244	\$50,239	\$47,424
Single Earner Two Kids - \$200,000	\$69,633	\$64,339	\$67,870	\$75,445	\$73,320	\$80,569	\$76,566	\$76,215	\$77,724	\$76,477	\$73,562
Single Earner Two Kids - \$250,000	\$93,912	\$88,136	\$92,206	\$101,023	\$100,251	\$107,394	\$103,669	\$102,057	\$104,961	\$102,740	\$99,608
Dual Earners Two Kids- Equal - \$30,000	-\$9,649	-\$9,680	-\$9,674	-\$9,327	-\$9,662	-\$11,588	-\$9,641	-\$9,094	-\$8,836	-\$9,637	-\$10,070
Dual Earners Two Kids- Equal - \$60,000	\$4,242	\$2,603	\$2,056	\$4,311	\$2,198	\$6,082	\$4,313	\$4,569	\$4,194	\$4,157	\$3,609
Dual Earners Two Kids- Equal - \$80,000	\$11,142	\$10,198	\$9,846	\$12,524	\$9,311	\$14,635	\$11,871	\$12,762	\$12,787	\$12,120	\$11,205
Dual Earners Two Kids- Equal - \$100,000	\$18,523	\$17,922	\$17,991	\$20,918	\$17,929	\$23,735	\$20,589	\$21,199	\$21,493	\$21,060	\$19,647
Dual Earners Two Kids- Equal - \$150,000	\$36,085	\$36,582	\$38,177	\$41,992	\$36,510	\$45,987	\$41,742	\$42,397	\$43,198	\$43,217	\$39,283
Dual Earners Two Kids- Equal - \$200,000	\$55,557	\$55,302	\$58,445	\$64,598	\$57,643	\$68,889	\$63,684	\$64,380	\$65,340	\$65,479	\$60,403
Dual Earners Two Kids- Equal - \$250,000	\$75,954	\$73,537	\$78,218	\$86,623	\$79,695	\$92,659	\$85,306	\$86,742	\$87,307	\$86,997	\$82,083
Dual Earners Two Kids- 75/25 - \$30,000	-\$9,280	-\$9,454	-\$9,448	-\$9,240	-\$9,264	-\$11,373	-\$9,319	-\$8,814	-\$8,657	-\$9,411	-\$9,766
Dual Earners Two Kids- 75/25 - \$60,000	\$4,330	\$2,685	\$1,978	\$4,660	\$2,501	\$6,180	\$4,556	\$5,104	\$5,084	\$4,739	\$3,819
Dual Earners Two Kids- 75/25 - \$80,000	\$11,687	\$10,695	\$10,661	\$13,415	\$11,053	\$15,622	\$13,396	\$13,731	\$13,882	\$13,810	\$12,384
Dual Earners Two Kids- 75/25 - \$100,000	\$18,603	\$17,986	\$18,461	\$21,726	\$18,445	\$24,188	\$21,431	\$21,894	\$22,108	\$22,132	\$20,067
Dual Earners Two Kids- 75/25 - \$150,000	\$38,557	\$37,431	\$39,186	\$44,331	\$39,600	\$47,669	\$43,310	\$44,191	\$44,552	\$44,129	\$41,495
Dual Earners Two Kids- 75/25 - \$200,000	\$60,447	\$58,182	\$61,281	\$67,782	\$62,716	\$72,918	\$66,866	\$67,957	\$68,251	\$67,922	\$64,671
Dual Earners Two Kids- 75/25 - \$250,000	\$80,897	\$78,179	\$82,434	\$89,836	\$84,943	\$96,784	\$90,330	\$90,378	\$91,923	\$90,681	\$86,803

2016 to 2017 Change in Total Income Taxes (Less Child Benefits)											
Households	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Single Earner Two Kids - \$15,000	-\$791	-\$859	-\$845	-\$826	-\$820	-\$912	-\$807	-\$922	-\$897	-\$768	-\$844.15
Single Earner Two Kids - \$30,000	-\$1,968	-\$2,015	-\$2,001	-\$2,088	-\$1,979	-\$2,222	-\$1,992	-\$2,109	-\$2,041	-\$1,921	-\$2,044
Single Earner Two Kids - \$60,000	-\$1,950	-\$2,066	-\$1,922	-\$2,027	-\$1,947	-\$2,298	-\$1,933	-\$2,021	-\$1,961	-\$1,388	-\$2,036
Single Earner Two Kids - \$80,000	-\$2,014	-\$2,122	-\$1,978	-\$2,086	-\$2,013	-\$2,343	-\$1,994	-\$2,054	-\$2,012	-\$1,030	-\$2,088
Single Earner Two Kids - \$100,000	-\$1,494	-\$1,624	-\$1,476	-\$1,579	-\$1,506	-\$1,860	-\$1,475	-\$1,578	-\$1,519	-\$198	-\$1,582
Single Earner Two Kids - \$150,000	-\$76	-\$220	-\$71	-\$186	-\$58	-\$1,023	-\$44	-\$180	-\$72	\$1,923	-\$278
Single Earner Two Kids - \$200,000	\$1,049	\$879	\$1,027	\$919	\$1,204	-\$193	\$1,075	\$926	\$1,031	\$3,876	\$839
Single Earner Two Kids - \$250,000	\$1,049	\$871	\$1,027	\$919	\$1,107	-\$233	\$1,075	\$877	\$999	\$4,741	\$803
Dual Earners Two Kids- Equal - \$30,000	-\$1,944	-\$2,013	-\$1,999	-\$1,998	-\$1,972	-\$2,118	-\$2,071	-\$2,155	-\$2,134	-\$1,917	-\$2,015
Dual Earners Two Kids- Equal - \$60,000	-\$2,039	-\$2,066	-\$2,069	-\$2,064	-\$1,924	-\$2,229	-\$2,018	-\$2,100	-\$2,112	-\$1,779	-\$2,041
Dual Earners Two Kids- Equal - \$80,000	-\$2,130	-\$2,159	-\$2,163	-\$2,180	-\$2,157	-\$2,308	-\$2,162	-\$2,218	-\$2,201	-\$1,811	-\$2,186
Dual Earners Two Kids- Equal - \$100,000	-\$1,725	-\$1,773	-\$1,798	-\$1,785	-\$1,758	-\$2,221	-\$1,771	-\$1,853	-\$1,828	-\$1,050	-\$1,856
Dual Earners Two Kids- Equal - \$150,000	-\$387	-\$397	-\$428	-\$484	-\$433	-\$802	-\$422	-\$452	-\$434	\$1,284	-\$484
Dual Earners Two Kids- Equal - \$200,000	\$612	\$620	\$598	\$552	\$535	\$144	\$615	\$521	\$561	\$3,196	\$509
Dual Earners Two Kids- Equal - \$250,000	\$580	\$594	\$598	\$552	\$535	\$122	\$615	\$528	\$561	\$3,922	\$508
Dual Earners Two Kids- 75/25 - \$30,000	-\$2,013	-\$2,015	-\$2,002	-\$2,090	-\$1,955	-\$2,154	-\$2,075	-\$2,102	-\$2,136	-\$1,920	-\$2,029
Dual Earners Two Kids- 75/25 - \$60,000	-\$1,925	-\$2,070	-\$2,072	-\$2,054	-\$2,007	-\$2,294	-\$2,012	-\$2,089	-\$2,048	-\$1,729	-\$2,070
Dual Earners Two Kids- 75/25 - \$80,000	-\$2,143	-\$2,158	-\$2,162	-\$2,149	-\$2,166	-\$2,387	-\$2,111	-\$2,173	-\$2,125	-\$1,462	-\$2,199
Dual Earners Two Kids- 75/25 - \$100,000	-\$1,654	-\$1,665	-\$1,669	-\$1,647	-\$1,605	-\$1,928	-\$1,620	-\$1,661	-\$1,630	-\$638	-\$1,683
Dual Earners Two Kids- 75/25 - \$150,000	-\$227	-\$287	-\$287	-\$300	-\$239	-\$557	-\$224	-\$330	-\$319	\$1,289	-\$299
Dual Earners Two Kids- 75/25 - \$200,000	\$776	\$711	\$689	\$708	\$776	-\$298	\$748	\$640	\$714	\$3,086	\$548
Dual Earners Two Kids- 75/25 - \$250,000	\$746	\$696	\$671	\$688	\$751	-\$572	\$723	\$638	\$694	\$3,898	\$479

Total Income Taxes											
Households	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Single Earner - \$15,000	\$127	\$340	\$527	\$968	\$537	-\$353	\$543	\$762	\$727	\$559	\$277
Single Earner - \$30,000	\$5,372	\$5,176	\$5,573	\$6,291	\$5,441	\$6,643	\$5,811	\$6,160	\$5,972	\$5,953	\$5,741
Single Earner - \$60,000	\$14,851	\$14,771	\$15,778	\$16,709	\$14,701	\$18,438	\$16,598	\$16,790	\$17,083	\$17,006	\$15,833
Single Earner - \$80,000	\$20,695	\$20,951	\$22,572	\$24,073	\$20,969	\$25,979	\$23,782	\$24,189	\$24,591	\$24,675	\$22,458
Single Earner - \$100,000	\$27,778	\$27,651	\$29,893	\$32,299	\$28,822	\$34,444	\$31,842	\$32,190	\$32,670	\$32,740	\$30,223
Single Earner - \$150,000	\$48,646	\$46,680	\$50,416	\$54,622	\$51,212	\$58,511	\$54,032	\$54,818	\$54,965	\$54,852	\$52,322
Single Earner - \$200,000	\$70,920	\$67,953	\$72,723	\$78,177	\$75,746	\$83,694	\$79,124	\$78,693	\$80,215	\$78,860	\$76,230
Single Earner - \$250,000	\$95,200	\$91,750	\$97,059	\$103,755	\$102,677	\$110,519	\$106,227	\$104,534	\$107,452	\$105,123	\$102,276
Dual Earners - Equal - \$30,000	\$2,703	\$2,120	\$2,126	\$3,004	\$2,138	\$2,077	\$2,159	\$3,285	\$3,129	\$2,163	\$2,256
Dual Earners - Equal - \$60,000	\$11,992	\$10,353	\$11,146	\$12,582	\$10,881	\$13,832	\$12,063	\$12,319	\$11,944	\$11,907	\$11,780
Dual Earners - Equal - \$80,000	\$17,362	\$16,418	\$17,406	\$19,166	\$16,324	\$20,855	\$18,091	\$18,982	\$19,007	\$18,340	\$17,789
Dual Earners - Equal - \$100,000	\$23,603	\$23,002	\$24,412	\$26,322	\$23,009	\$28,815	\$25,669	\$26,279	\$26,573	\$26,140	\$24,781
Dual Earners - Equal - \$150,000	\$38,315	\$38,812	\$41,748	\$44,299	\$38,740	\$48,217	\$43,972	\$44,627	\$45,428	\$45,447	\$41,558
Dual Earners - Equal - \$200,000	\$55,557	\$55,302	\$59,786	\$64,598	\$57,643	\$68,889	\$63,684	\$64,380	\$65,340	\$65,479	\$60,445
Dual Earners - Equal - \$250,000	\$75,954	\$73,537	\$79,559	\$86,623	\$79,695	\$92,659	\$85,306	\$86,742	\$87,307	\$86,997	\$82,125
Dual Earners - 75/25 - \$30,000	\$3,072	\$2,346	\$2,352	\$3,206	\$3,014	\$2,283	\$2,481	\$3,586	\$3,308	\$2,389	\$2,747
Dual Earners - 75/25 - \$60,000	\$12,080	\$10,435	\$11,069	\$12,784	\$10,661	\$13,930	\$12,306	\$12,854	\$12,834	\$12,489	\$11,783
Dual Earners - 75/25 - \$80,000	\$17,907	\$16,915	\$18,221	\$19,861	\$17,273	\$21,842	\$19,616	\$19,951	\$20,102	\$20,030	\$18,654
Dual Earners - 75/25 - \$100,000	\$23,683	\$23,066	\$24,882	\$26,883	\$23,525	\$29,268	\$26,511	\$26,974	\$27,188	\$27,212	\$25,192
Dual Earners - 75/25 - \$150,000	\$40,787	\$39,661	\$42,757	\$46,561	\$41,830	\$49,899	\$45,540	\$46,421	\$46,782	\$46,359	\$43,767
Dual Earners - 75/25 - \$200,000	\$60,447	\$58,182	\$62,622	\$67,782	\$62,716	\$72,918	\$66,866	\$67,957	\$68,251	\$67,922	\$64,713
Dual Earners - 75/25 - \$250,000	\$80,897	\$78,179	\$83,774	\$89,836	\$84,943	\$96,784	\$90,330	\$90,378	\$91,923	\$90,681	\$86,845

2016 to 2017 Change in Total Income Taxes											
Households	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Single Earner - \$15,000	-\$2	-\$36	-\$30	-\$15	-\$20	-\$25	-\$16	-\$46	-\$28	-\$1	-\$20.91
Single Earner - \$30,000	-\$401	-\$57	-\$55	-\$53	-\$60	-\$101	-\$44	-\$61	-\$38	\$54	-\$111
Single Earner - \$60,000	-\$128	-\$113	-\$109	-\$109	-\$126	-\$268	-\$97	-\$106	-\$84	\$465	-\$146
Single Earner - \$80,000	-\$129	-\$113	-\$109	-\$108	-\$127	-\$266	-\$97	-\$91	-\$84	\$890	-\$139
Single Earner - \$100,000	-\$109	-\$118	-\$109	-\$103	-\$112	-\$289	-\$78	-\$112	-\$96	\$1,223	-\$132
Single Earner - \$150,000	-\$91	-\$121	-\$109	-\$98	-\$67	-\$866	-\$49	-\$131	-\$60	\$1,948	-\$232
Single Earner - \$200,000	-\$60	-\$122	-\$111	-\$92	\$98	-\$1,141	-\$26	-\$131	-\$60	\$2,808	-\$215
Single Earner - \$250,000	-\$60	-\$131	-\$111	-\$92	\$1	-\$1,182	-\$26	-\$180	-\$93	\$3,673	-\$251
Dual Earners - Equal - \$30,000	-\$343	-\$65	-\$61	-\$37	-\$53	-\$63	-\$34	-\$53	-\$56	-\$37	-\$94
Dual Earners - Equal - \$60,000	\$36	-\$115	-\$109	-\$106	-\$120	-\$202	-\$94	-\$122	-\$77	\$108	-\$112
Dual Earners - Equal - \$80,000	-\$4	-\$153	-\$147	-\$144	-\$165	-\$233	-\$132	-\$140	-\$115	\$214	-\$149
Dual Earners - Equal - \$100,000	-\$25	-\$196	-\$184	-\$177	-\$202	-\$538	-\$143	-\$208	-\$174	\$602	-\$240
Dual Earners - Equal - \$150,000	-\$86	-\$226	-\$219	-\$217	-\$256	-\$533	-\$195	-\$182	-\$168	\$1,554	-\$261
Dual Earners - Equal - \$200,000	-\$46	-\$236	-\$219	-\$207	-\$224	-\$578	-\$157	-\$225	-\$193	\$2,447	-\$241
Dual Earners - Equal - \$250,000	-\$45	-\$235	-\$219	-\$207	-\$224	-\$578	-\$157	-\$212	-\$193	\$3,182	-\$230
Dual Earners - 75/25 - \$30,000	-\$343	-\$67	-\$63	-\$26	-\$34	-\$114	-\$36	-\$62	-\$58	-\$40	-\$98
Dual Earners - 75/25 - \$60,000	\$35	-\$118	-\$113	-\$103	-\$120	-\$267	-\$87	-\$112	-\$95	\$158	-\$127
Dual Earners - 75/25 - \$80,000	-\$4	-\$151	-\$145	-\$139	-\$139	-\$312	-\$125	-\$148	-\$122	\$491	-\$153
Dual Earners - 75/25 - \$100,000	-\$15	-\$161	-\$155	-\$152	-\$178	-\$360	-\$135	-\$142	-\$131	\$817	-\$178
Dual Earners - 75/25 - \$150,000	-\$20	-\$189	-\$178	-\$170	-\$153	-\$402	-\$139	-\$171	-\$149	\$1,419	-\$175
Dual Earners - 75/25 - \$200,000	-\$18	-\$219	-\$201	-\$187	-\$168	-\$1,135	-\$120	-\$234	-\$147	\$2,249	-\$341
Dual Earners - 75/25 - \$250,000	-\$48	-\$233	-\$219	-\$207	-\$192	-\$1,409	-\$146	-\$236	-\$144	\$3,010	-\$410

Tax Rate

Average Tax Rate (Including Child Benefits)											
Households	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Single Earner Two Kids - \$15,000	-85.9%	-83.0%	-84.3%	-86.2%	-84.2%	-97.2%	-84.2%	-84.3%	-84.3%	-84.2%	-87.4%
Single Earner Two Kids - \$30,000	-29.1%	-30.6%	-30.6%	-29.9%	-29.6%	-37.1%	-30.1%	-28.5%	-27.8%	-30.5%	-31.4%
Single Earner Two Kids - \$60,000	9.5%	5.6%	5.2%	9.5%	7.8%	12.5%	10.3%	10.9%	11.2%	11.3%	9.0%
Single Earner Two Kids - \$80,000	16.2%	13.6%	14.1%	18.3%	15.3%	20.6%	18.4%	19.1%	19.5%	19.7%	16.8%
Single Earner Two Kids - \$100,000	21.0%	18.6%	19.6%	24.0%	20.9%	26.0%	23.8%	24.3%	24.7%	24.8%	22.1%
Single Earner Two Kids - \$150,000	29.6%	26.7%	28.4%	32.5%	30.5%	35.2%	32.2%	32.8%	32.9%	32.9%	31.1%
Single Earner Two Kids - \$200,000	34.2%	31.6%	33.3%	37.1%	36.0%	40.0%	37.6%	37.4%	38.2%	37.6%	36.2%
Single Earner Two Kids - \$250,000	36.9%	34.6%	36.2%	39.7%	39.4%	42.6%	40.7%	40.1%	41.2%	40.4%	39.2%
Dual Earners Two Kids- Equal - \$30,000	-31.6%	-31.7%	-31.7%	-30.5%	-31.6%	-38.3%	-31.6%	-29.8%	-28.9%	-31.6%	-33.1%
Dual Earners Two Kids- Equal - \$60,000	6.9%	4.3%	3.4%	7.1%	3.6%	10.1%	7.1%	7.5%	6.9%	6.8%	5.9%
Dual Earners Two Kids- Equal - \$80,000	13.7%	12.5%	12.1%	15.4%	11.4%	18.1%	14.6%	15.7%	15.7%	14.9%	13.8%
Dual Earners Two Kids- Equal - \$100,000	18.2%	17.6%	17.7%	20.5%	17.6%	23.5%	20.2%	20.8%	21.1%	20.7%	19.4%
Dual Earners Two Kids- Equal - \$150,000	23.6%	24.0%	25.0%	27.5%	23.9%	30.4%	27.3%	27.8%	28.3%	28.3%	25.8%
Dual Earners Two Kids- Equal - \$200,000	27.3%	27.2%	28.7%	31.7%	28.3%	34.2%	31.3%	31.6%	32.1%	32.2%	29.7%
Dual Earners Two Kids- Equal - \$250,000	29.8%	28.9%	30.7%	34.0%	31.3%	36.8%	33.5%	34.1%	34.3%	34.2%	32.3%
Dual Earners Two Kids- 75/25 - \$30,000	-30.4%	-31.0%	-30.9%	-30.3%	-30.3%	-37.6%	-30.5%	-28.9%	-28.3%	-30.8%	-32.1%
Dual Earners Two Kids- 75/25 - \$60,000	7.1%	4.4%	3.2%	7.6%	4.1%	10.2%	7.5%	8.4%	8.3%	7.8%	6.3%
Dual Earners Two Kids- 75/25 - \$80,000	14.4%	13.1%	13.1%	16.5%	13.6%	19.4%	16.4%	16.9%	17.0%	17.0%	15.2%
Dual Earners Two Kids- 75/25 - \$100,000	18.3%	17.7%	18.1%	21.3%	18.1%	24.0%	21.1%	21.5%	21.7%	21.7%	19.8%
Dual Earners Two Kids- 75/25 - \$150,000	25.2%	24.5%	25.7%	29.0%	25.9%	31.5%	28.4%	28.9%	29.2%	28.9%	27.2%
Dual Earners Two Kids- 75/25 - \$200,000	29.7%	28.6%	30.1%	33.3%	30.8%	36.2%	32.8%	33.4%	33.5%	33.4%	31.8%
Dual Earners Two Kids- 75/25 - \$250,000	31.8%	30.7%	32.4%	35.3%	33.4%	38.4%	35.5%	35.5%	36.1%	35.6%	34.2%

Average Tax Rate											
Households	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Single Earner - \$15,000	0.8%	2.2%	3.4%	6.3%	3.5%	-2.3%	3.6%	5.0%	4.8%	3.7%	1.8%
Single Earner - \$30,000	17.6%	16.9%	18.2%	20.6%	17.8%	22.0%	19.0%	20.2%	19.6%	19.5%	18.8%
Single Earner - \$60,000	24.3%	24.2%	25.8%	27.4%	24.1%	30.5%	27.2%	27.5%	28.0%	27.8%	26.0%
Single Earner - \$80,000	25.4%	25.7%	27.7%	29.6%	25.7%	32.2%	29.2%	29.7%	30.2%	30.3%	27.6%
Single Earner - \$100,000	27.3%	27.2%	29.4%	31.7%	28.3%	34.2%	31.3%	31.6%	32.1%	32.2%	29.8%
Single Earner - \$150,000	31.9%	30.6%	33.0%	35.8%	33.5%	38.7%	35.4%	35.9%	36.0%	35.9%	34.4%
Single Earner - \$200,000	34.8%	33.4%	35.7%	38.4%	37.2%	41.5%	38.9%	38.7%	39.4%	38.7%	37.5%
Single Earner - \$250,000	37.4%	36.1%	38.1%	40.8%	40.3%	43.9%	41.7%	41.1%	42.2%	41.3%	40.3%
Dual Earners - Equal - \$30,000	8.8%	6.9%	7.0%	9.8%	7.0%	6.9%	7.1%	10.8%	10.2%	7.1%	7.4%
Dual Earners - Equal - \$60,000	19.6%	16.9%	18.2%	20.6%	17.8%	22.9%	19.8%	20.2%	19.6%	19.5%	19.3%
Dual Earners - Equal - \$80,000	21.3%	20.2%	21.4%	23.5%	20.0%	25.9%	22.2%	23.3%	23.3%	22.5%	21.9%
Dual Earners - Equal - \$100,000	23.2%	22.6%	24.0%	25.9%	22.6%	28.6%	25.2%	25.8%	26.1%	25.7%	24.4%
Dual Earners - Equal - \$150,000	25.1%	25.4%	27.3%	29.0%	25.4%	31.9%	28.8%	29.2%	29.7%	29.8%	27.3%
Dual Earners - Equal - \$200,000	27.3%	27.2%	29.4%	31.7%	28.3%	34.2%	31.3%	31.6%	32.1%	32.2%	29.8%
Dual Earners - Equal - \$250,000	29.8%	28.9%	31.3%	34.0%	31.3%	36.8%	33.5%	34.1%	34.3%	34.2%	32.4%
Dual Earners - 75/25 - \$30,000	10.1%	7.7%	7.7%	10.5%	9.9%	7.5%	8.1%	11.7%	10.8%	7.8%	9.0%
Dual Earners - 75/25 - \$60,000	19.8%	17.1%	18.1%	20.9%	17.5%	23.0%	20.1%	21.0%	21.0%	20.4%	19.3%
Dual Earners - 75/25 - \$80,000	22.0%	20.8%	22.4%	24.4%	21.2%	27.1%	24.1%	24.5%	24.7%	24.6%	23.0%
Dual Earners - 75/25 - \$100,000	23.3%	22.7%	24.4%	26.4%	23.1%	29.0%	26.0%	26.5%	26.7%	26.7%	24.8%
Dual Earners - 75/25 - \$150,000	26.7%	26.0%	28.0%	30.5%	27.4%	33.0%	29.8%	30.4%	30.6%	30.4%	28.7%
Dual Earners - 75/25 - \$200,000	29.7%	28.6%	30.8%	33.3%	30.8%	36.2%	32.8%	33.4%	33.5%	33.4%	31.9%
Dual Earners - 75/25 - \$250,000	31.8%	30.7%	32.9%	35.3%	33.4%	38.4%	35.5%	35.5%	36.1%	35.6%	34.2%

Households with Children

Single Earner with Kids

Single Earner Two Kids - \$15,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$791	-\$859	-\$845	-\$826	-\$820	-\$912	-\$807	-\$922	-\$897	-\$768	-\$844
2017 Total Taxes	-\$13,118	-\$12,681	-\$12,866	-\$13,155	-\$12,864	-\$14,699	-\$12,863	-\$12,872	-\$12,870	-\$12,861	-\$13,308
2016 Total Taxes	-\$12,327	-\$11,823	-\$12,021	-\$12,329	-\$12,045	-\$13,787	-\$12,057	-\$11,950	-\$11,974	-\$12,092	-\$12,464
Average Tax Rate Change	-5.2%	-5.7%	-5.6%	-5.4%	-5.4%	-6.0%	-5.3%	-6.1%	-5.9%	-5.0%	-5.6%
2017 Average Tax Rate	-85.9%	-83.5%	-84.6%	-86.4%	-84.4%	-97.2%	-84.3%	-85.1%	-85.0%	-84.1%	-87.5%
2016 Average Tax Rate	-80.73%	-77.8%	-79.0%	-81.0%	-79.0%	-91.2%	-79.0%	-79.0%	-79.0%	-79.0%	-82.0%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$791	-\$859	-\$845	-\$826	-\$820	-\$912	-\$807	-\$922	-\$897	-\$768	-\$844
Child Benefit Change	\$766	\$821	\$810	\$799	\$788	\$875	\$777	\$875	\$853	\$745	\$811
Total Tax Change	-\$25	-\$38	-\$35	-\$27	-\$31	-\$37	-\$29	-\$47	-\$43	-\$23	-\$33
CPP/QPP	\$3	\$2	\$2	\$3	\$3	\$10	\$3	\$1	\$2	\$3	\$4
EI/QPIP	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38
Health Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Income Tax	\$7	-\$2	\$0	\$2	\$4	-\$2	\$6	-\$11	-\$7	\$11	\$2
Excluding UCCB	\$7	-\$2	\$0	\$2	\$4	-\$2	\$6	-\$11	-\$7	\$11	\$2
Provincial Income Tax	\$3	\$0	\$0	\$7	\$0	-\$7	\$0	\$0	\$0	\$0	-\$1
Excluding UCCB	\$3	\$0	\$0	\$7	\$0	-\$7	\$0	\$0	\$0	\$0	-\$1
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Single Earner Two Kids - \$30,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$1,968	-\$2,015	-\$2,001	-\$2,088	-\$1,979	-\$2,222	-\$1,992	-\$2,109	-\$2,041	-\$1,921	-\$2,044
2017 Total Taxes	-\$8,892	-\$9,356	-\$9,350	-\$9,123	-\$9,038	-\$11,205	-\$9,189	-\$8,690	-\$8,484	-\$9,313	-\$9,561
2016 Total Taxes	-\$6,924	-\$7,341	-\$7,349	-\$7,035	-\$7,058	-\$8,983	-\$7,197	-\$6,580	-\$6,443	-\$7,392	-\$7,517
Average Tax Rate Change	-6.4%	-6.6%	-6.6%	-6.9%	-6.5%	-7.3%	-6.5%	-7.0%	-6.7%	-6.3%	-6.7%
2017 Average Tax Rate	-29.1%	-30.8%	-30.7%	-30.0%	-29.7%	-37.1%	-30.1%	-28.7%	-28.0%	-30.4%	-31.4%
2016 Average Tax Rate	-22.67%	-24.2%	-24.2%	-23.1%	-23.2%	-29.7%	-23.6%	-21.8%	-21.3%	-24.2%	-24.7%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$1,968	-\$2,015	-\$2,001	-\$2,088	-\$1,979	-\$2,222	-\$1,992	-\$2,109	-\$2,041	-\$1,921	-\$2,044
Child Benefit Change	\$1,923	\$1,948	\$1,939	\$2,074	\$1,919	\$2,176	\$1,958	\$2,060	\$2,019	\$1,880	\$1,992
Total Tax Change	-\$44	-\$66	-\$63	-\$14	-\$60	-\$46	-\$34	-\$49	-\$21	-\$41	-\$52
CPP/QPP	\$3	\$2	\$2	\$3	\$3	\$22	\$3	\$1	\$2	\$3	\$7
EI/QPIP	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$77	-\$76
Health Taxes	\$0	\$0	\$0	\$0	-\$5	-\$50	\$0	\$0	\$0	\$0	-\$13
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Income Tax	-\$176	-\$193	-\$190	-\$187	-\$183	-\$178	-\$180	-\$210	-\$204	-\$170	-\$183
Excluding UCCB	\$25	\$7	\$11	\$14	\$18	-\$12	\$22	-\$11	-\$4	\$32	\$10
Provincial Income Tax	-\$20	\$0	\$0	-\$100	\$0	-\$142	-\$31	-\$27	\$15	\$0	-\$39
Excluding UCCB	\$4	\$0	\$0	\$45	\$0	\$70	\$17	\$36	\$56	\$0	\$20
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$12	\$33	\$0	\$1

Single Earner Two Kids - \$60,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$1,950	-\$2,066	-\$1,922	-\$2,027	-\$1,947	-\$2,298	-\$1,933	-\$2,021	-\$1,961	-\$1,388	-\$2,036
2017 Total Taxes	\$5,814	\$3,407	\$3,175	\$5,779	\$4,770	\$7,564	\$6,289	\$6,629	\$6,842	\$6,873	\$5,492
2016 Total Taxes	\$7,764	\$5,473	\$5,097	\$7,807	\$6,717	\$9,862	\$8,222	\$8,650	\$8,803	\$8,261	\$7,528
Average Tax Rate Change	-3.2%	-3.4%	-3.2%	-3.3%	-3.2%	-3.8%	-3.2%	-3.3%	-3.2%	-2.3%	-3.3%
2017 Average Tax Rate	9.5%	5.6%	5.2%	9.5%	7.8%	12.5%	10.3%	11.0%	11.3%	11.2%	9.0%
2016 Average Tax Rate	12.71%	9.0%	8.4%	12.8%	11.0%	16.3%	13.5%	14.3%	14.5%	13.5%	12.4%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$1,950	-\$2,066	-\$1,922	-\$2,027	-\$1,947	-\$2,298	-\$1,933	-\$2,021	-\$1,961	-\$1,388	-\$2,036
Child Benefit Change	\$1,812	\$1,952	\$1,812	\$1,951	\$1,824	\$2,027	\$1,843	\$1,910	\$1,877	\$1,827	\$1,891
Total Tax Change	-\$138	-\$115	-\$110	-\$76	-\$122	-\$271	-\$90	-\$111	-\$84	\$439	-\$145
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$127	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$32	\$0	\$0	\$0	-\$10	-\$176	\$0	\$0	\$0	\$0	-\$48
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$153	-\$185	-\$179	-\$172	-\$166	-\$186	-\$160	-\$217	-\$205	-\$140	-\$173
Excluding UCCB	\$48	\$15	\$22	\$29	\$35	-\$20	\$42	-\$18	-\$5	\$62	\$21
Provincial Income Tax	-\$15	-\$119	\$17	-\$98	-\$17	-\$209	-\$21	-\$29	\$13	\$496	-\$66
Excluding UCCB	\$8	\$15	\$17	\$47	\$7	\$4	\$27	\$34	\$55	\$546	\$19
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$12	\$44	\$0	\$1

Single Earner Two Kids - \$80,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$2,014	-\$2,122	-\$1,978	-\$2,086	-\$2,013	-\$2,343	-\$1,994	-\$2,054	-\$2,012	-\$1,030	-\$2,088
2017 Total Taxes	\$13,187	\$11,116	\$11,499	\$14,870	\$12,481	\$16,635	\$15,003	\$15,557	\$15,880	\$16,071	\$13,621
2016 Total Taxes	\$15,201	\$13,238	\$13,478	\$16,956	\$14,493	\$18,978	\$16,998	\$17,611	\$17,892	\$17,101	\$15,710
Average Tax Rate Change	-2.5%	-2.6%	-2.4%	-2.6%	-2.5%	-2.9%	-2.5%	-2.5%	-2.5%	-1.3%	-2.6%
2017 Average Tax Rate	16.2%	13.7%	14.2%	18.3%	15.4%	20.6%	18.4%	19.3%	19.7%	19.7%	16.8%
2016 Average Tax Rate	18.67%	16.3%	16.6%	20.9%	17.8%	23.5%	20.9%	21.8%	22.1%	21.0%	19.4%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$2,014	-\$2,122	-\$1,978	-\$2,086	-\$2,013	-\$2,343	-\$1,994	-\$2,054	-\$2,012	-\$1,030	-\$2,088
Child Benefit Change	\$1,876	\$2,007	\$1,869	\$2,009	\$1,889	\$2,075	\$1,904	\$1,958	\$1,928	\$1,893	\$1,949
Total Tax Change	-\$139	-\$115	-\$110	-\$76	-\$123	-\$269	-\$90	-\$96	-\$84	\$863	-\$139
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$32	\$0	\$0	\$0	-\$12	-\$176	\$0	\$0	\$0	\$0	-\$49
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$153	-\$185	-\$179	-\$172	-\$166	-\$187	-\$160	-\$217	-\$205	-\$140	-\$173
Excluding UCCB	\$48	\$15	\$22	\$29	\$35	-\$20	\$42	-\$18	-\$5	\$62	\$20
Provincial Income Tax	-\$16	-\$119	\$17	-\$98	-\$20	-\$209	-\$21	-\$14	\$13	\$920	-\$62
Excluding UCCB	\$7	\$15	\$17	\$47	\$9	\$4	\$27	\$49	\$55	\$970	\$26
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$12	\$12	\$44	\$0	\$1

Single Earner Two Kids - \$100,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$1,494	-\$1,624	-\$1,476	-\$1,579	-\$1,506	-\$1,860	-\$1,475	-\$1,578	-\$1,519	-\$198	-\$1,582
2017 Total Taxes	\$21,411	\$18,957	\$19,960	\$24,433	\$21,316	\$26,240	\$24,203	\$24,691	\$25,099	\$25,276	\$22,472
2016 Total Taxes	\$22,905	\$20,581	\$21,436	\$26,012	\$22,822	\$28,100	\$25,678	\$26,268	\$26,618	\$25,474	\$24,054
Average Tax Rate Change	-1.5%	-1.6%	-1.5%	-1.6%	-1.5%	-1.8%	-1.5%	-1.6%	-1.5%	-0.2%	-1.6%
2017 Average Tax Rate	21.0%	18.7%	19.7%	24.1%	21.0%	26.0%	23.8%	24.5%	24.9%	24.8%	22.2%
2016 Average Tax Rate	22.50%	20.3%	21.1%	25.6%	22.5%	27.9%	25.2%	26.1%	26.4%	25.0%	23.7%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$1,494	-\$1,624	-\$1,476	-\$1,579	-\$1,506	-\$1,860	-\$1,475	-\$1,578	-\$1,519	-\$198	-\$1,582
Child Benefit Change	\$1,376	\$1,504	\$1,367	\$1,508	\$1,397	\$1,569	\$1,404	\$1,452	\$1,423	\$1,395	\$1,450
Total Tax Change	-\$118	-\$120	-\$109	-\$71	-\$109	-\$292	-\$71	-\$126	-\$96	\$1,197	-\$132
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$32	\$0	\$0	\$0	-\$12	-\$176	\$0	\$0	\$0	\$0	-\$49
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$133	-\$190	-\$179	-\$167	-\$156	-\$212	-\$145	-\$247	-\$225	-\$110	-\$172
Excluding UCCB	\$68	\$10	\$22	\$34	\$45	-\$45	\$57	-\$48	-\$25	\$92	\$21
Provincial Income Tax	-\$16	-\$119	\$17	-\$98	-\$24	-\$206	-\$17	-\$14	\$21	\$1,224	-\$58
Excluding UCCB	\$8	\$15	\$17	\$47	\$13	\$6	\$31	\$49	\$63	\$1,274	\$33
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$16	\$12	\$51	\$0	\$2

Single Earner Two Kids - \$150,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$76	-\$220	-\$71	-\$186	-\$58	-\$1,023	-\$44	-\$180	-\$72	\$1,923	-\$278
2017 Total Taxes	\$45,128	\$40,836	\$43,333	\$49,660	\$46,556	\$53,157	\$49,243	\$50,110	\$50,244	\$50,239	\$47,424
2016 Total Taxes	\$45,204	\$41,056	\$43,404	\$49,846	\$46,614	\$54,180	\$49,288	\$50,290	\$50,316	\$48,316	\$47,702
Average Tax Rate Change	-0.0%	-0.1%	-0.0%	-0.1%	-0.0%	-0.7%	-0.0%	-0.1%	-0.0%	1.3%	-0.2%
2017 Average Tax Rate	29.6%	26.9%	28.5%	32.6%	30.5%	35.2%	32.3%	33.1%	33.2%	32.8%	31.2%
2016 Average Tax Rate	29.60%	27.0%	28.5%	32.7%	30.6%	35.8%	32.3%	33.3%	33.2%	31.6%	31.4%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$76	-\$220	-\$71	-\$186	-\$58	-\$1,023	-\$44	-\$180	-\$72	\$1,923	-\$278
Child Benefit Change	-\$24	\$98	-\$38	\$104	-\$5	\$155	\$3	\$45	\$13	-\$2	\$45
Total Tax Change	-\$100	-\$123	-\$109	-\$82	-\$63	-\$868	-\$41	-\$135	-\$59	\$1,922	-\$233
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$32	\$0	\$0	\$0	-\$12	-\$736	\$0	\$0	\$0	\$0	-\$178
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$116	-\$194	-\$178	-\$162	-\$147	-\$232	-\$131	-\$272	-\$241	-\$84	-\$171
Excluding UCCB	\$86	\$7	\$23	\$39	\$54	-\$65	\$70	-\$72	-\$41	\$118	\$22
Provincial Income Tax	-\$15	-\$119	\$16	-\$114	\$12	-\$203	-\$1	-\$6	\$73	\$1,923	-\$32
Excluding UCCB	\$9	\$15	\$16	\$31	\$49	\$9	\$47	\$64	\$115	\$1,973	\$59
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$32	\$23	\$103	\$0	\$18

Single Earner Two Kids - \$200,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$1,049	\$879	\$1,027	\$919	\$1,204	-\$193	\$1,075	\$926	\$1,031	\$3,876	\$839
2017 Total Taxes	\$69,633	\$64,339	\$67,870	\$75,445	\$73,320	\$80,569	\$76,566	\$76,215	\$77,724	\$76,477	\$73,562
2016 Total Taxes	\$68,583	\$63,459	\$66,843	\$74,526	\$72,116	\$80,762	\$75,491	\$75,289	\$76,692	\$72,601	\$72,722
Average Tax Rate Change	0.5%	0.4%	0.5%	0.5%	0.6%	-0.1%	0.5%	0.5%	0.5%	1.9%	0.4%
2017 Average Tax Rate	34.2%	31.8%	33.5%	37.2%	36.1%	40.0%	37.6%	37.8%	38.5%	37.5%	36.3%
2016 Average Tax Rate	33.69%	31.3%	33.0%	36.7%	35.5%	40.1%	37.1%	37.3%	38.0%	35.6%	35.9%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$1,049	\$879	\$1,027	\$919	\$1,204	-\$193	\$1,075	\$926	\$1,031	\$3,876	\$839
Child Benefit Change	-\$1,118	-\$1,003	-\$1,138	-\$994	-\$1,102	-\$951	-\$1,093	-\$1,061	-\$1,091	-\$1,094	-\$1,054
Total Tax Change	-\$69	-\$124	-\$111	-\$75	\$102	-\$1,144	-\$18	-\$136	-\$60	\$2,782	-\$215
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$32	\$0	\$0	\$0	\$138	-\$1,008	\$0	\$0	\$0	\$0	-\$182
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$85	-\$194	-\$179	-\$156	-\$132	-\$233	-\$108	-\$272	-\$241	-\$37	-\$160
Excluding UCCB	\$117	\$6	\$22	\$45	\$69	-\$66	\$93	-\$73	-\$41	\$164	\$33
Provincial Income Tax	-\$15	-\$119	\$16	-\$114	\$12	-\$206	-\$1	-\$6	\$73	\$2,736	-\$20
Excluding UCCB	\$9	\$15	\$16	\$31	\$49	\$7	\$47	\$64	\$115	\$2,786	\$70
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$32	\$23	\$103	\$0	\$18

Single Earner Two Kids - \$250,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$1,049	\$871	\$1,027	\$919	\$1,107	-\$233	\$1,075	\$877	\$999	\$4,741	\$803
2017 Total Taxes	\$93,912	\$88,136	\$92,206	\$101,023	\$100,251	\$107,394	\$103,669	\$102,057	\$104,961	\$102,740	\$99,608
2016 Total Taxes	\$92,863	\$87,265	\$91,179	\$100,104	\$99,145	\$107,628	\$102,594	\$101,180	\$103,962	\$97,999	\$98,805
Average Tax Rate Change	0.4%	0.3%	0.4%	0.4%	0.4%	-0.1%	0.4%	0.3%	0.4%	1.9%	0.3%
2017 Average Tax Rate	36.9%	34.8%	36.4%	39.8%	39.5%	42.6%	40.8%	40.5%	41.6%	40.3%	39.3%
2016 Average Tax Rate	36.49%	34.5%	36.0%	39.4%	39.0%	42.7%	40.4%	40.2%	41.2%	38.4%	39.0%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$1,049	\$871	\$1,027	\$919	\$1,107	-\$233	\$1,075	\$877	\$999	\$4,741	\$803
Child Benefit Change	-\$1,118	-\$1,003	-\$1,138	-\$994	-\$1,102	-\$951	-\$1,093	-\$1,061	-\$1,091	-\$1,094	-\$1,054
Total Tax Change	-\$69	-\$132	-\$111	-\$75	\$4	-\$1,184	-\$18	-\$184	-\$92	\$3,647	-\$251
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$32	\$0	\$0	\$0	-\$14	-\$1,008	\$0	\$0	\$0	\$0	-\$241
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$85	-\$203	-\$179	-\$156	-\$132	-\$273	-\$108	-\$321	-\$274	-\$37	-\$172
Excluding UCCB	\$117	-\$2	\$22	\$45	\$69	-\$106	\$93	-\$121	-\$74	\$164	\$22
Provincial Income Tax	-\$15	-\$119	\$16	-\$114	\$67	-\$206	-\$1	-\$6	\$73	\$3,601	\$13
Excluding UCCB	\$9	\$15	\$16	\$31	\$104	\$7	\$47	\$64	\$115	\$3,651	\$104
Bracket Creep	\$0	\$0	\$0	\$0	\$92	\$0	\$32	\$23	\$103	\$0	\$39

Dual Earners Equal with Kids

Dual Earners Two Kids- Equal - \$30,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$1,944	-\$2,013	-\$1,999	-\$1,998	-\$1,972	-\$2,118	-\$2,071	-\$2,155	-\$2,134	-\$1,917	-\$2,015
2017 Total Taxes	-\$9,649	-\$9,680	-\$9,674	-\$9,327	-\$9,662	-\$11,588	-\$9,641	-\$9,094	-\$8,836	-\$9,637	-\$10,070
2016 Total Taxes	-\$7,705	-\$7,667	-\$7,675	-\$7,329	-\$7,690	-\$9,470	-\$7,570	-\$6,939	-\$6,703	-\$7,720	-\$8,055
Average Tax Rate Change	-6.4%	-6.6%	-6.6%	-6.6%	-6.5%	-7.0%	-6.8%	-7.1%	-7.0%	-6.3%	-6.6%
2017 Average Tax Rate	-31.6%	-31.9%	-31.8%	-30.6%	-31.7%	-38.3%	-31.6%	-30.1%	-29.2%	-31.5%	-33.1%
2016 Average Tax Rate	-25.23%	-25.2%	-25.2%	-24.1%	-25.2%	-31.3%	-24.8%	-22.9%	-22.1%	-25.2%	-26.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$1,944	-\$2,013	-\$1,999	-\$1,998	-\$1,972	-\$2,118	-\$2,071	-\$2,155	-\$2,134	-\$1,917	-\$2,015
Child Benefit Change	\$1,900	\$1,948	\$1,939	\$1,955	\$1,919	\$2,068	\$2,037	\$2,080	\$2,095	\$1,880	\$1,963
Total Tax Change	-\$45	-\$65	-\$61	-\$43	-\$53	-\$50	-\$34	-\$75	-\$39	-\$37	-\$51
CPP/QPP	\$6	\$4	\$5	\$5	\$6	\$20	\$6	\$3	\$3	\$7	\$9
EI/QPIP	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$77	-\$76
Health Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Income Tax	-\$176	-\$194	-\$190	-\$187	-\$183	-\$179	-\$180	-\$212	-\$205	-\$169	-\$183
Excluding UCCB	\$25	\$7	\$10	\$14	\$18	-\$12	\$22	-\$12	-\$5	\$33	\$10
Provincial Income Tax	\$0	\$0	\$0	-\$12	\$0	-\$86	-\$113	-\$73	-\$79	\$0	-\$25
Excluding UCCB	\$0	\$0	\$0	\$14	\$0	\$18	\$15	\$10	\$38	\$0	\$6
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$6	\$15	\$0	\$1

Dual Earners Two Kids- Equal - \$60,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$2,039	-\$2,066	-\$2,069	-\$2,064	-\$1,924	-\$2,229	-\$2,018	-\$2,100	-\$2,112	-\$1,779	-\$2,041
2017 Total Taxes	\$4,242	\$2,603	\$2,056	\$4,311	\$2,198	\$6,082	\$4,313	\$4,569	\$4,194	\$4,157	\$3,609
2016 Total Taxes	\$6,281	\$4,669	\$4,124	\$6,374	\$4,122	\$8,311	\$6,332	\$6,669	\$6,306	\$5,936	\$5,650
Average Tax Rate Change	-3.3%	-3.4%	-3.4%	-3.4%	-3.2%	-3.7%	-3.3%	-3.5%	-3.5%	-2.9%	-3.4%
2017 Average Tax Rate	6.9%	4.3%	3.4%	7.1%	3.6%	10.1%	7.1%	7.6%	6.9%	6.8%	5.9%
2016 Average Tax Rate	10.28%	7.7%	6.8%	10.5%	6.8%	13.7%	10.4%	11.0%	10.4%	9.7%	9.3%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$2,039	-\$2,066	-\$2,069	-\$2,064	-\$1,924	-\$2,229	-\$2,018	-\$2,100	-\$2,112	-\$1,779	-\$2,041
Child Benefit Change	\$1,904	\$1,952	\$1,959	\$1,970	\$1,800	\$2,027	\$1,924	\$1,978	\$2,035	\$1,887	\$1,906
Total Tax Change	-\$135	-\$115	-\$109	-\$93	-\$123	-\$202	-\$94	-\$122	-\$77	\$108	-\$135
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$43	\$6	\$3	\$3	\$7	\$14
EI/QPIP	-\$153	-\$152	-\$152	-\$152	-\$152	-\$151	-\$153	-\$151	-\$152	-\$153	-\$152
Health Taxes	-\$32	\$0	\$0	\$0	-\$10	-\$101	\$0	\$0	\$0	\$0	-\$31
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$165	-\$183	-\$179	-\$175	-\$172	-\$172	-\$168	-\$200	-\$193	-\$158	-\$173
Excluding UCCB	\$37	\$18	\$22	\$25	\$29	-\$6	\$33	-\$1	\$7	\$44	\$20
Provincial Income Tax	-\$109	-\$119	-\$131	-\$136	\$4	-\$210	-\$110	-\$103	-\$135	\$99	-\$89
Excluding UCCB	\$7	\$15	\$16	\$28	\$4	\$3	\$20	\$27	\$64	\$210	\$12
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$13	\$51	\$0	\$2

Dual Earners Two Kids- Equal - \$80,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$2,130	-\$2,159	-\$2,163	-\$2,180	-\$2,157	-\$2,308	-\$2,162	-\$2,218	-\$2,201	-\$1,811	-\$2,186
2017 Total Taxes	\$11,142	\$10,198	\$9,846	\$12,524	\$9,311	\$14,635	\$11,871	\$12,762	\$12,787	\$12,120	\$11,205
2016 Total Taxes	\$13,273	\$12,357	\$12,009	\$14,704	\$11,468	\$16,943	\$14,033	\$14,980	\$14,988	\$13,931	\$13,391
Average Tax Rate Change	-2.6%	-2.7%	-2.7%	-2.7%	-2.7%	-2.9%	-2.7%	-2.8%	-2.7%	-2.2%	-2.7%
2017 Average Tax Rate	13.7%	12.6%	12.1%	15.4%	11.5%	18.1%	14.6%	15.8%	15.8%	14.9%	13.8%
2016 Average Tax Rate	16.30%	15.2%	14.8%	18.1%	14.1%	21.0%	17.2%	18.6%	18.5%	17.1%	16.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$2,130	-\$2,159	-\$2,163	-\$2,180	-\$2,157	-\$2,308	-\$2,162	-\$2,218	-\$2,201	-\$1,811	-\$2,186
Child Benefit Change	\$1,955	\$2,007	\$2,016	\$2,048	\$1,996	\$2,075	\$2,030	\$2,078	\$2,085	\$2,025	\$2,016
Total Tax Change	-\$175	-\$153	-\$147	-\$131	-\$161	-\$233	-\$132	-\$140	-\$115	\$214	-\$170
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$58	\$6	\$3	\$3	\$7	\$18
EI/QPIP	-\$204	-\$203	-\$203	-\$203	-\$203	-\$202	-\$203	-\$202	-\$202	-\$204	-\$203
Health Taxes	-\$32	\$0	\$0	\$0	-\$14	-\$101	\$0	\$0	\$0	\$0	-\$33
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$157	-\$175	-\$171	-\$168	-\$164	-\$168	-\$161	-\$193	-\$186	-\$150	-\$166
Excluding UCCB	\$44	\$26	\$29	\$33	\$37	-\$1	\$41	\$7	\$14	\$52	\$27
Provincial Income Tax	-\$93	-\$114	-\$125	-\$151	-\$122	-\$210	-\$149	-\$131	-\$131	\$177	-\$135
Excluding UCCB	\$10	\$20	\$22	\$33	\$14	\$3	\$25	\$53	\$69	\$359	\$19
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$13	\$51	\$0	\$2

Dual Earners Two Kids- Equal - \$100,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$1,725	-\$1,773	-\$1,798	-\$1,785	-\$1,758	-\$2,221	-\$1,771	-\$1,853	-\$1,828	-\$1,050	-\$1,856
2017 Total Taxes	\$18,523	\$17,922	\$17,991	\$20,918	\$17,929	\$23,735	\$20,589	\$21,199	\$21,493	\$21,060	\$19,647
2016 Total Taxes	\$20,248	\$19,696	\$19,789	\$22,702	\$19,687	\$25,956	\$22,360	\$23,052	\$23,321	\$22,110	\$21,503
Average Tax Rate Change	-1.7%	-1.8%	-1.8%	-1.8%	-1.7%	-2.2%	-1.7%	-1.8%	-1.8%	-1.0%	-1.8%
2017 Average Tax Rate	18.2%	17.7%	17.7%	20.6%	17.6%	23.5%	20.2%	21.0%	21.3%	20.6%	19.4%
2016 Average Tax Rate	19.89%	19.4%	19.5%	22.4%	19.4%	25.7%	22.0%	22.9%	23.1%	21.7%	21.2%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$1,725	-\$1,773	-\$1,798	-\$1,785	-\$1,758	-\$2,221	-\$1,771	-\$1,853	-\$1,828	-\$1,050	-\$1,856
Child Benefit Change	\$1,529	\$1,578	\$1,614	\$1,621	\$1,556	\$1,683	\$1,629	\$1,646	\$1,654	\$1,652	\$1,594
Total Tax Change	-\$196	-\$196	-\$184	-\$164	-\$202	-\$538	-\$143	-\$208	-\$174	\$602	-\$262
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$73	\$6	\$3	\$3	\$7	\$21
EI/QPIP	-\$255	-\$253	-\$254	-\$254	-\$254	-\$252	-\$254	-\$252	-\$253	-\$255	-\$253
Health Taxes	-\$32	\$0	\$0	\$0	-\$19	-\$353	\$0	\$0	\$0	\$0	-\$93
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$204	-\$246	-\$238	-\$229	-\$221	-\$250	-\$212	-\$289	-\$272	-\$187	-\$230
Excluding UCCB	\$72	\$28	\$37	\$46	\$54	-\$22	\$63	-\$16	\$2	\$89	\$34
Provincial Income Tax	-\$91	-\$109	-\$146	-\$145	-\$111	-\$260	-\$157	-\$126	-\$126	\$528	-\$137
Excluding UCCB	\$13	\$25	\$28	\$39	\$11	\$6	\$42	\$57	\$73	\$760	\$27
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$13	\$51	\$0	\$2

Dual Earners Two Kids- Equal - \$150,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$387	-\$397	-\$428	-\$484	-\$433	-\$802	-\$422	-\$452	-\$434	\$1,284	-\$484
2017 Total Taxes	\$36,085	\$36,582	\$38,177	\$41,992	\$36,510	\$45,987	\$41,742	\$42,397	\$43,198	\$43,217	\$39,283
2016 Total Taxes	\$36,472	\$36,979	\$38,605	\$42,475	\$36,943	\$46,789	\$42,164	\$42,849	\$43,633	\$41,932	\$39,767
Average Tax Rate Change	-0.3%	-0.3%	-0.3%	-0.3%	-0.3%	-0.5%	-0.3%	-0.3%	-0.3%	0.8%	-0.3%
2017 Average Tax Rate	23.6%	24.1%	25.1%	27.6%	24.0%	30.4%	27.4%	28.0%	28.5%	28.2%	25.8%
2016 Average Tax Rate	23.88%	24.3%	25.4%	27.9%	24.2%	30.9%	27.6%	28.3%	28.8%	27.4%	26.2%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$387	-\$397	-\$428	-\$484	-\$433	-\$802	-\$422	-\$452	-\$434	\$1,284	-\$484
Child Benefit Change	\$130	\$171	\$209	\$279	\$177	\$269	\$228	\$270	\$266	\$269	\$201
Total Tax Change	-\$257	-\$226	-\$219	-\$205	-\$256	-\$533	-\$195	-\$182	-\$168	\$1,554	-\$282
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$249	-\$270	-\$253	-\$257	-\$276	-\$263
Health Taxes	-\$32	\$0	\$0	\$0	-\$24	-\$353	\$0	\$0	\$0	\$0	-\$94
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$192	-\$240	-\$231	-\$221	-\$211	-\$251	-\$202	-\$288	-\$269	-\$173	-\$223
Excluding UCCB	\$83	\$34	\$44	\$54	\$64	-\$23	\$73	-\$15	\$5	\$103	\$41
Provincial Income Tax	-\$87	-\$105	-\$141	-\$201	-\$131	-\$260	-\$150	-\$135	-\$127	\$1,542	-\$130
Excluding UCCB	\$17	\$29	\$33	\$45	\$15	\$6	\$49	\$88	\$95	\$1,789	\$45
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$13	\$72	\$0	\$2

Dual Earners Two Kids- Equal - \$200,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$612	\$620	\$598	\$552	\$535	\$144	\$615	\$521	\$561	\$3,196	\$509
2017 Total Taxes	\$55,557	\$55,302	\$58,445	\$64,598	\$57,643	\$68,889	\$63,684	\$64,380	\$65,340	\$65,479	\$60,403
2016 Total Taxes	\$54,945	\$54,683	\$57,847	\$64,046	\$57,109	\$68,745	\$63,069	\$63,858	\$64,779	\$62,283	\$59,893
Average Tax Rate Change	0.3%	0.3%	0.3%	0.3%	0.3%	0.1%	0.3%	0.3%	0.3%	1.6%	0.3%
2017 Average Tax Rate	27.3%	27.3%	28.8%	31.8%	28.4%	34.2%	31.3%	31.9%	32.3%	32.1%	29.8%
2016 Average Tax Rate	26.99%	27.0%	28.5%	31.5%	28.1%	34.1%	31.0%	31.7%	32.1%	30.5%	29.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$612	\$620	\$598	\$552	\$535	\$144	\$615	\$521	\$561	\$3,196	\$509
Child Benefit Change	-\$829	-\$856	-\$816	-\$758	-\$759	-\$722	-\$772	-\$746	-\$753	-\$749	-\$773
Total Tax Change	-\$217	-\$236	-\$219	-\$207	-\$224	-\$578	-\$157	-\$225	-\$193	\$2,447	-\$264
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$249	-\$270	-\$253	-\$257	-\$276	-\$263
Health Taxes	-\$32	\$0	\$0	\$0	-\$24	-\$353	\$0	\$0	\$0	\$0	-\$94
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$226	-\$324	-\$304	-\$285	-\$265	-\$362	-\$246	-\$421	-\$382	-\$187	-\$293
Excluding UCCB	\$123	\$24	\$44	\$64	\$83	-\$73	\$103	-\$75	-\$35	\$163	\$42
Provincial Income Tax	-\$149	-\$105	-\$141	-\$201	-\$207	-\$309	-\$165	-\$134	-\$123	\$2,375	-\$167
Excluding UCCB	\$16	\$29	\$33	\$33	\$26	\$10	\$57	\$104	\$111	\$2,622	\$63
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$29	\$86	\$0	\$3

Dual Earners Two Kids- Equal - \$250,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$580	\$594	\$598	\$552	\$535	\$122	\$615	\$528	\$561	\$3,922	\$508
2017 Total Taxes	\$75,954	\$73,537	\$78,218	\$86,623	\$79,695	\$92,659	\$85,306	\$86,742	\$87,307	\$86,997	\$82,083
2016 Total Taxes	\$75,373	\$72,943	\$77,620	\$86,072	\$79,161	\$92,537	\$84,690	\$86,215	\$86,747	\$83,075	\$81,575
Average Tax Rate Change	0.2%	0.2%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	1.5%	0.2%
2017 Average Tax Rate	29.8%	29.0%	30.9%	34.1%	31.4%	36.8%	33.6%	34.4%	34.6%	34.1%	32.4%
2016 Average Tax Rate	29.62%	28.8%	30.6%	33.9%	31.2%	36.7%	33.3%	34.2%	34.4%	32.6%	32.2%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$580	\$594	\$598	\$552	\$535	\$122	\$615	\$528	\$561	\$3,922	\$508
Child Benefit Change	-\$797	-\$829	-\$816	-\$758	-\$759	-\$699	-\$772	-\$740	-\$753	-\$739	-\$760
Total Tax Change	-\$216	-\$235	-\$219	-\$207	-\$224	-\$578	-\$157	-\$212	-\$193	\$3,182	-\$253
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$249	-\$270	-\$253	-\$257	-\$276	-\$263
Health Taxes	-\$32	\$0	\$0	\$0	-\$24	-\$353	\$0	\$0	\$0	\$0	-\$94
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$226	-\$324	-\$304	-\$285	-\$265	-\$362	-\$246	-\$421	-\$382	-\$187	-\$293
Excluding UCCB	\$123	\$24	\$44	\$64	\$83	-\$73	\$103	-\$75	-\$35	\$163	\$42
Provincial Income Tax	-\$180	-\$130	-\$141	-\$201	-\$207	-\$332	-\$165	-\$128	-\$123	\$3,101	-\$169
Excluding UCCB	\$17	\$30	\$33	\$33	\$26	\$11	\$57	\$116	\$111	\$3,358	\$74
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$34	\$86	\$0	\$3

Dual Earners 75/25 with Kids

Dual Earners Two Kids- 75/25 - \$30,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$2,013	-\$2,015	-\$2,002	-\$2,090	-\$1,955	-\$2,154	-\$2,075	-\$2,102	-\$2,136	-\$1,920	-\$2,029
2017 Total Taxes	-\$9,280	-\$9,454	-\$9,448	-\$9,240	-\$9,264	-\$11,373	-\$9,319	-\$8,814	-\$8,657	-\$9,411	-\$9,766
2016 Total Taxes	-\$7,267	-\$7,439	-\$7,446	-\$7,151	-\$7,309	-\$9,219	-\$7,244	-\$6,712	-\$6,521	-\$7,491	-\$7,736
Average Tax Rate Change	-6.6%	-6.6%	-6.6%	-6.9%	-6.4%	-7.1%	-6.8%	-7.0%	-7.0%	-6.3%	-6.7%
2017 Average Tax Rate	-30.4%	-31.1%	-31.1%	-30.3%	-30.4%	-37.6%	-30.5%	-29.1%	-28.6%	-30.8%	-32.1%
2016 Average Tax Rate	-23.80%	-24.5%	-24.5%	-23.5%	-24.0%	-30.5%	-23.7%	-22.2%	-21.5%	-24.5%	-25.4%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$2,013	-\$2,015	-\$2,002	-\$2,090	-\$1,955	-\$2,154	-\$2,075	-\$2,102	-\$2,136	-\$1,920	-\$2,029
Child Benefit Change	\$1,968	\$1,948	\$1,939	\$2,074	\$1,919	\$2,104	\$2,039	\$2,044	\$2,095	\$1,880	\$1,985
Total Tax Change	-\$45	-\$67	-\$63	-\$16	-\$36	-\$51	-\$36	-\$58	-\$41	-\$40	-\$45
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$20	\$6	\$3	\$3	\$7	\$9
EI/QPIP	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76
Health Taxes	\$0	\$0	\$0	\$0	\$19	-\$50	\$0	\$0	\$0	\$0	-\$4
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Income Tax	-\$179	-\$196	-\$193	-\$189	-\$186	-\$180	-\$182	-\$213	-\$206	-\$172	-\$186
Excluding UCCB	\$22	\$5	\$8	\$12	\$15	-\$13	\$19	-\$14	-\$6	\$30	\$8
Provincial Income Tax	-\$65	\$0	\$0	-\$102	\$0	-\$71	-\$114	-\$19	-\$80	\$0	-\$33
Excluding UCCB	\$3	\$0	\$0	\$43	\$0	\$68	\$16	\$29	\$37	\$0	\$19
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$6	\$16	\$0	\$1

Dual Earners Two Kids- 75/25- \$60,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$1,925	-\$2,070	-\$2,072	-\$2,054	-\$2,007	-\$2,294	-\$2,012	-\$2,089	-\$2,048	-\$1,729	-\$2,070
2017 Total Taxes	\$4,330	\$2,685	\$1,978	\$4,660	\$2,501	\$6,180	\$4,556	\$5,104	\$5,084	\$4,739	\$3,819
2016 Total Taxes	\$6,255	\$4,755	\$4,050	\$6,715	\$4,508	\$8,473	\$6,568	\$7,193	\$7,131	\$6,468	\$5,889
Average Tax Rate Change	-3.2%	-3.4%	-3.4%	-3.4%	-3.3%	-3.8%	-3.3%	-3.5%	-3.4%	-2.8%	-3.4%
2017 Average Tax Rate	7.1%	4.4%	3.3%	7.7%	4.1%	10.2%	7.5%	8.4%	8.4%	7.7%	6.3%
2016 Average Tax Rate	10.24%	7.8%	6.7%	11.0%	7.4%	14.0%	10.8%	11.9%	11.8%	10.6%	9.7%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$1,925	-\$2,070	-\$2,072	-\$2,054	-\$2,007	-\$2,294	-\$2,012	-\$2,089	-\$2,048	-\$1,729	-\$2,070
Child Benefit Change	\$1,789	\$1,952	\$1,959	\$1,964	\$1,891	\$2,027	\$1,924	\$1,978	\$1,953	\$1,887	\$1,923
Total Tax Change	-\$136	-\$118	-\$113	-\$90	-\$116	-\$267	-\$87	-\$112	-\$95	\$158	-\$147
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$43	\$6	\$3	\$3	\$7	\$14
EI/QPIP	-\$153	-\$152	-\$152	-\$152	-\$152	-\$151	-\$153	-\$151	-\$151	-\$153	-\$152
Health Taxes	-\$32	\$0	\$0	\$0	-\$7	-\$166	\$0	\$0	\$0	\$0	-\$45
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$165	-\$183	-\$179	-\$175	-\$172	-\$172	-\$168	-\$200	-\$193	-\$158	-\$173
Excluding UCCB	\$37	\$18	\$22	\$26	\$29	-\$6	\$33	-\$1	\$7	\$44	\$20
Provincial Income Tax	\$6	-\$122	-\$135	-\$126	-\$82	-\$209	-\$104	-\$93	-\$71	\$150	-\$104
Excluding UCCB	\$6	\$11	\$13	\$31	\$9	\$4	\$26	\$37	\$46	\$260	\$14
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$13	\$33	\$0	\$1

Dual Earners Two Kids- 75/25 - \$80,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$2,143	-\$2,158	-\$2,162	-\$2,149	-\$2,166	-\$2,387	-\$2,111	-\$2,173	-\$2,125	-\$1,462	-\$2,199
2017 Total Taxes	\$11,687	\$10,695	\$10,661	\$13,415	\$11,053	\$15,622	\$13,396	\$13,731	\$13,882	\$13,810	\$12,384
2016 Total Taxes	\$13,830	\$12,854	\$12,822	\$15,564	\$13,219	\$18,009	\$15,507	\$15,904	\$16,007	\$15,272	\$14,583
Average Tax Rate Change	-2.6%	-2.7%	-2.7%	-2.6%	-2.7%	-3.0%	-2.6%	-2.7%	-2.6%	-1.8%	-2.7%
2017 Average Tax Rate	14.4%	13.2%	13.1%	16.5%	13.6%	19.4%	16.5%	17.0%	17.2%	16.9%	15.3%
2016 Average Tax Rate	16.98%	15.9%	15.8%	19.2%	16.3%	22.3%	19.1%	19.7%	19.8%	18.7%	18.0%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$2,143	-\$2,158	-\$2,162	-\$2,149	-\$2,166	-\$2,387	-\$2,111	-\$2,173	-\$2,125	-\$1,462	-\$2,199
Child Benefit Change	\$1,968	\$2,007	\$2,016	\$2,022	\$1,946	\$2,075	\$1,986	\$2,025	\$2,003	\$1,954	\$1,993
Total Tax Change	-\$175	-\$151	-\$145	-\$127	-\$220	-\$312	-\$125	-\$148	-\$122	\$491	-\$206
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$52	-\$21	\$1	-\$4	-\$28	-\$1
EI/QPIP	-\$187	-\$182	-\$183	-\$184	-\$185	-\$177	-\$186	-\$177	-\$179	-\$189	-\$183
Health Taxes	-\$32	\$0	\$0	\$0	-\$71	-\$186	\$0	\$0	\$0	\$0	-\$74
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$145	-\$178	-\$172	-\$165	-\$159	-\$183	-\$152	-\$211	-\$198	-\$132	-\$166
Excluding UCCB	\$56	\$22	\$29	\$36	\$43	-\$16	\$49	-\$12	\$2	\$70	\$27
Provincial Income Tax	-\$105	-\$114	-\$125	-\$121	-\$74	-\$207	-\$98	-\$90	-\$58	\$528	-\$108
Excluding UCCB	\$11	\$19	\$22	\$37	\$11	\$6	\$32	\$40	\$59	\$638	\$23
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$13	\$44	\$0	\$1

Dual Earners Two Kids- 75/25 - \$100,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$1,654	-\$1,665	-\$1,669	-\$1,647	-\$1,605	-\$1,928	-\$1,620	-\$1,661	-\$1,630	-\$638	-\$1,683
2017 Total Taxes	\$18,603	\$17,986	\$18,461	\$21,726	\$18,445	\$24,188	\$21,431	\$21,894	\$22,108	\$22,132	\$20,067
2016 Total Taxes	\$20,257	\$19,651	\$20,130	\$23,373	\$20,050	\$26,117	\$23,051	\$23,555	\$23,738	\$22,770	\$21,750
Average Tax Rate Change	-1.6%	-1.6%	-1.6%	-1.6%	-1.6%	-1.9%	-1.6%	-1.6%	-1.6%	-0.6%	-1.7%
2017 Average Tax Rate	18.3%	17.8%	18.2%	21.4%	18.2%	24.0%	21.1%	21.7%	21.9%	21.7%	19.8%
2016 Average Tax Rate	19.90%	19.4%	19.9%	23.0%	19.7%	25.9%	22.7%	23.4%	23.5%	22.3%	21.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$1,654	-\$1,665	-\$1,669	-\$1,647	-\$1,605	-\$1,928	-\$1,620	-\$1,661	-\$1,630	-\$638	-\$1,683
Child Benefit Change	\$1,468	\$1,504	\$1,514	\$1,508	\$1,427	\$1,569	\$1,486	\$1,519	\$1,499	\$1,455	\$1,484
Total Tax Change	-\$186	-\$161	-\$155	-\$140	-\$178	-\$360	-\$135	-\$142	-\$131	\$817	-\$200
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$56	-\$21	\$1	-\$4	-\$28	\$0
EI/QPIP	-\$200	-\$195	-\$196	-\$197	-\$198	-\$187	-\$199	-\$189	-\$192	-\$202	-\$195
Health Taxes	-\$32	\$0	\$0	\$0	-\$17	-\$227	\$0	\$0	\$0	\$0	-\$63
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$143	-\$176	-\$170	-\$163	-\$157	-\$182	-\$150	-\$209	-\$196	-\$130	-\$164
Excluding UCCB	\$58	\$24	\$31	\$38	\$45	-\$15	\$51	-\$10	\$4	\$72	\$29
Provincial Income Tax	-\$105	-\$113	-\$124	-\$110	-\$57	-\$209	-\$97	-\$74	-\$57	\$864	-\$96
Excluding UCCB	\$11	\$21	\$23	\$35	\$10	\$4	\$33	\$56	\$60	\$974	\$28
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$13	\$44	\$0	\$1

Dual Earners Two Kids- 75/25 - \$150,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$227	-\$287	-\$287	-\$300	-\$239	-\$557	-\$224	-\$330	-\$319	\$1,289	-\$299
2017 Total Taxes	\$38,557	\$37,431	\$39,186	\$44,331	\$39,600	\$47,669	\$43,310	\$44,191	\$44,552	\$44,129	\$41,495
2016 Total Taxes	\$38,784	\$37,717	\$39,473	\$44,631	\$39,838	\$48,226	\$43,534	\$44,521	\$44,872	\$42,840	\$41,794
Average Tax Rate Change	-0.1%	-0.2%	-0.2%	-0.2%	-0.2%	-0.4%	-0.1%	-0.2%	-0.2%	0.8%	-0.2%
2017 Average Tax Rate	25.2%	24.6%	25.8%	29.1%	26.0%	31.5%	28.4%	29.2%	29.4%	28.8%	27.3%
2016 Average Tax Rate	25.40%	24.8%	26.0%	29.3%	26.1%	31.9%	28.5%	29.4%	29.6%	28.0%	27.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$227	-\$287	-\$287	-\$300	-\$239	-\$557	-\$224	-\$330	-\$319	\$1,289	-\$299
Child Benefit Change	\$37	\$98	\$109	\$130	\$25	\$155	\$85	\$159	\$170	\$130	\$78
Total Tax Change	-\$191	-\$189	-\$178	-\$170	-\$214	-\$402	-\$139	-\$171	-\$149	\$1,419	-\$221
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$65	-\$20	\$1	-\$4	-\$28	\$2
EI/QPIP	-\$231	-\$226	-\$227	-\$228	-\$229	-\$219	-\$230	-\$221	-\$223	-\$234	-\$227
Health Taxes	-\$32	\$0	\$0	\$0	-\$43	-\$227	\$0	\$0	\$0	\$0	-\$73
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$119	-\$176	-\$165	-\$153	-\$142	-\$204	-\$130	-\$235	-\$211	-\$96	-\$160
Excluding UCCB	\$83	\$24	\$36	\$48	\$59	-\$38	\$71	-\$35	-\$11	\$106	\$34
Provincial Income Tax	-\$71	-\$110	-\$120	-\$145	-\$50	-\$206	-\$89	-\$100	-\$110	\$1,392	-\$83
Excluding UCCB	\$13	\$24	\$27	\$26	\$18	\$7	\$40	\$84	\$89	\$1,574	\$41
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$23	\$69	\$0	\$2

Dual Earners Two Kids- 75/25 - \$200,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$776	\$711	\$689	\$708	\$776	-\$298	\$748	\$640	\$714	\$3,086	\$548
2017 Total Taxes	\$60,447	\$58,182	\$61,281	\$67,782	\$62,716	\$72,918	\$66,866	\$67,957	\$68,251	\$67,922	\$64,671
2016 Total Taxes	\$59,671	\$57,471	\$60,592	\$67,075	\$61,940	\$73,217	\$66,118	\$67,318	\$67,538	\$64,836	\$64,123
Average Tax Rate Change	0.4%	0.4%	0.3%	0.3%	0.4%	-0.1%	0.4%	0.3%	0.4%	1.5%	0.3%
2017 Average Tax Rate	29.7%	28.7%	30.2%	33.4%	30.9%	36.2%	32.9%	33.7%	33.8%	33.3%	31.9%
2016 Average Tax Rate	29.31%	28.4%	29.9%	33.0%	30.5%	36.3%	32.5%	33.4%	33.4%	31.8%	31.6%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$776	\$711	\$689	\$708	\$776	-\$298	\$748	\$640	\$714	\$3,086	\$548
Child Benefit Change	-\$965	-\$929	-\$890	-\$894	-\$943	-\$837	-\$868	-\$874	-\$861	-\$838	-\$911
Total Tax Change	-\$189	-\$219	-\$201	-\$187	-\$168	-\$1,135	-\$120	-\$234	-\$147	\$2,249	-\$364
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$75	-\$21	\$1	-\$4	-\$28	\$4
EI/QPIP	-\$263	-\$258	-\$259	-\$260	-\$261	-\$250	-\$262	-\$252	-\$255	-\$265	-\$258
Health Taxes	-\$32	\$0	\$0	\$0	-\$22	-\$912	\$0	\$0	\$0	\$0	-\$222
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$160	-\$251	-\$233	-\$215	-\$197	-\$296	-\$179	-\$343	-\$306	-\$124	-\$225
Excluding UCCB	\$115	\$23	\$41	\$60	\$78	-\$68	\$97	-\$70	-\$33	\$152	\$39
Provincial Income Tax	-\$88	-\$106	-\$144	-\$141	-\$68	-\$255	-\$133	-\$97	-\$55	\$2,157	-\$92
Excluding UCCB	\$15	\$28	\$30	\$29	\$55	\$11	\$66	\$87	\$144	\$2,390	\$72
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$39	\$23	\$121	\$0	\$18

Dual Earners Two Kids- 75/25 - \$250,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$746	\$696	\$671	\$688	\$751	-\$572	\$723	\$638	\$694	\$3,898	\$479
2017 Total Taxes	\$80,897	\$78,179	\$82,434	\$89,836	\$84,943	\$96,784	\$90,330	\$90,378	\$91,923	\$90,681	\$86,803
2016 Total Taxes	\$80,151	\$77,483	\$81,762	\$89,148	\$84,192	\$97,356	\$89,607	\$89,741	\$91,230	\$86,782	\$86,324
Average Tax Rate Change	0.3%	0.3%	0.3%	0.3%	0.3%	-0.2%	0.3%	0.3%	0.3%	1.5%	0.2%
2017 Average Tax Rate	31.8%	30.9%	32.5%	35.4%	33.4%	38.4%	35.5%	35.9%	36.4%	35.6%	34.3%
2016 Average Tax Rate	31.49%	30.6%	32.3%	35.1%	33.1%	38.6%	35.2%	35.6%	36.1%	34.0%	34.1%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$746	\$696	\$671	\$688	\$751	-\$572	\$723	\$638	\$694	\$3,898	\$479
Child Benefit Change	-\$965	-\$929	-\$890	-\$894	-\$943	-\$837	-\$868	-\$874	-\$838	-\$889	-\$911
Total Tax Change	-\$219	-\$233	-\$219	-\$207	-\$192	-\$1,409	-\$146	-\$236	-\$144	\$3,010	-\$432
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$251	-\$270	-\$253	-\$257	-\$276	-\$264
Health Taxes	-\$32	\$0	\$0	\$0	-\$22	-\$1,184	\$0	\$0	\$0	\$0	-\$284
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	-\$155	-\$248	-\$230	-\$211	-\$192	-\$296	-\$173	-\$342	-\$305	-\$117	-\$222
Excluding UCCB	\$121	\$26	\$45	\$64	\$83	-\$68	\$102	-\$69	-\$31	\$159	\$42
Provincial Income Tax	-\$87	-\$104	-\$142	-\$138	-\$66	-\$258	-\$129	-\$96	-\$67	\$3,007	-\$79
Excluding UCCB	\$17	\$30	\$33	\$33	\$57	\$8	\$70	\$87	\$155	\$3,189	\$84
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$39	\$23	\$132	\$0	\$19

Households with no Children

Single Earner

Single Earner - \$15,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$2	-\$36	-\$30	-\$15	-\$20	-\$25	-\$16	-\$46	-\$28	-\$1	-\$21
2017 Total Taxes	\$127	\$340	\$527	\$968	\$537	-\$353	\$543	\$762	\$727	\$559	\$277
2016 Total Taxes	\$129	\$376	\$557	\$983	\$558	-\$328	\$558	\$808	\$755	\$560	\$298
Average Tax Rate Change	-0.0%	-0.2%	-0.2%	-0.1%	-0.1%	-0.2%	-0.1%	-0.3%	-0.2%	-0.0%	-0.1%
2017 Average Tax Rate	0.8%	2.2%	3.5%	6.4%	3.5%	-2.3%	3.6%	5.0%	4.8%	3.7%	1.8%
2016 Average Tax Rate	0.84%	2.5%	3.7%	6.5%	3.7%	-2.2%	3.7%	5.3%	5.0%	3.7%	2.0%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$2	-\$36	-\$30	-\$15	-\$20	-\$25	-\$16	-\$46	-\$28	-\$1	-\$21
Total Tax Change	-\$25	-\$38	-\$35	-\$27	-\$31	-\$37	-\$29	-\$47	-\$43	-\$23	-\$33
CPP/QPP	\$3	\$2	\$2	\$3	\$3	\$10	\$3	\$1	\$2	\$3	\$4
EI/QPIP	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38	-\$38
Health Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Income Tax	\$26	\$0	\$6	\$10	\$15	-\$4	\$20	-\$22	-\$13	\$34	\$9
Provincial Income Tax	\$7	\$0	\$0	\$10	\$0	\$6	\$0	\$13	\$21	\$0	\$3
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$7	\$0	\$0

Single Earner - \$30,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$401	-\$57	-\$55	-\$53	-\$60	-\$101	-\$44	-\$61	-\$38	\$54	-\$111
2017 Total Taxes	\$5,372	\$5,176	\$5,573	\$6,291	\$5,441	\$6,643	\$5,811	\$6,160	\$5,972	\$5,953	\$5,741
2016 Total Taxes	\$5,773	\$5,234	\$5,628	\$6,344	\$5,500	\$6,744	\$5,854	\$6,221	\$6,011	\$5,899	\$5,851
Average Tax Rate Change	-1.3%	-0.2%	-0.2%	-0.2%	-0.2%	-0.3%	-0.1%	-0.2%	-0.1%	0.2%	-0.4%
2017 Average Tax Rate	17.6%	17.0%	18.3%	20.7%	17.8%	22.0%	19.0%	20.4%	19.7%	19.5%	18.9%
2016 Average Tax Rate	18.90%	17.2%	18.5%	20.8%	18.0%	22.3%	19.2%	20.6%	19.8%	19.3%	19.2%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$401	-\$57	-\$55	-\$53	-\$60	-\$101	-\$44	-\$61	-\$38	\$54	-\$111
Total Tax Change	-\$394	-\$66	-\$63	-\$14	-\$60	-\$91	-\$34	-\$49	-\$21	-\$41	-\$108
CPP/QPP	\$3	\$2	\$2	\$3	\$3	\$22	\$3	\$1	\$2	\$3	\$7
EI/QPIP	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$77	-\$76
Health Taxes	-\$349	\$0	\$0	\$0	-\$5	-\$50	\$0	\$0	\$0	\$0	-\$59
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$1
Federal Income Tax	\$18	\$9	\$11	\$13	\$15	-\$3	\$17	\$0	\$3	\$22	\$10
Provincial Income Tax	\$4	\$7	\$8	\$8	\$4	\$1	\$13	\$14	\$32	\$105	\$6
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$6	\$26	\$0	\$1

Single Earner - \$60,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$128	-\$113	-\$109	-\$109	-\$126	-\$268	-\$97	-\$106	-\$84	\$465	-\$146
2017 Total Taxes	\$14,851	\$14,771	\$15,778	\$16,709	\$14,701	\$18,438	\$16,598	\$16,790	\$17,083	\$17,006	\$15,833
2016 Total Taxes	\$14,980	\$14,884	\$15,888	\$16,818	\$14,827	\$18,707	\$16,695	\$16,896	\$17,167	\$16,541	\$15,978
Average Tax Rate Change	-0.2%	-0.2%	-0.2%	-0.2%	-0.2%	-0.4%	-0.2%	-0.2%	-0.1%	0.8%	-0.2%
2017 Average Tax Rate	24.3%	24.3%	25.9%	27.4%	24.1%	30.5%	27.2%	27.8%	28.2%	27.8%	26.0%
2016 Average Tax Rate	24.52%	24.5%	26.1%	27.6%	24.3%	30.9%	27.4%	27.9%	28.3%	27.0%	26.3%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$128	-\$113	-\$109	-\$109	-\$126	-\$268	-\$97	-\$106	-\$84	\$465	-\$146
Total Tax Change	-\$121	-\$115	-\$110	-\$76	-\$122	-\$452	-\$90	-\$111	-\$84	\$439	-\$185
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$127	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$16	\$0	\$0	\$0	-\$10	-\$176	\$0	\$0	\$0	\$0	-\$46
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$1
Federal Income Tax	\$42	\$17	\$22	\$27	\$32	-\$11	\$37	-\$8	\$2	\$51	\$20
Provincial Income Tax	\$8	\$15	\$17	\$16	\$7	\$3	\$24	\$29	\$48	\$583	\$18
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$6	\$36	\$0	\$1

Single Earner - \$80,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$129	-\$113	-\$109	-\$108	-\$127	-\$266	-\$97	-\$91	-\$84	\$890	-\$139
2017 Total Taxes	\$20,695	\$20,951	\$22,572	\$24,073	\$20,969	\$25,979	\$23,782	\$24,189	\$24,591	\$24,675	\$22,458
2016 Total Taxes	\$20,824	\$21,064	\$22,682	\$24,181	\$21,096	\$26,245	\$23,879	\$24,279	\$24,675	\$23,785	\$22,598
Average Tax Rate Change	-0.2%	-0.1%	-0.1%	-0.1%	-0.2%	-0.3%	-0.1%	-0.1%	-0.1%	1.1%	-0.2%
2017 Average Tax Rate	25.4%	25.9%	27.8%	29.6%	25.8%	32.2%	29.2%	30.0%	30.4%	30.2%	27.7%
2016 Average Tax Rate	25.57%	26.0%	28.0%	29.8%	26.0%	32.5%	29.4%	30.1%	30.5%	29.1%	27.9%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$129	-\$113	-\$109	-\$108	-\$127	-\$266	-\$97	-\$91	-\$84	\$890	-\$139
Total Tax Change	-\$122	-\$115	-\$110	-\$76	-\$123	-\$450	-\$90	-\$96	-\$84	\$863	-\$179
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$16	\$0	\$0	\$0	-\$12	-\$176	\$0	\$0	\$0	\$0	-\$47
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$1
Federal Income Tax	\$42	\$17	\$22	\$27	\$32	-\$11	\$37	-\$8	\$2	\$51	\$20
Provincial Income Tax	\$7	\$15	\$17	\$16	\$9	\$3	\$24	\$44	\$48	\$1,007	\$24
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$10	\$6	\$36	\$0	\$1

Single Earner - \$100,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$109	-\$118	-\$109	-\$103	-\$112	-\$289	-\$78	-\$112	-\$96	\$1,223	-\$132
2017 Total Taxes	\$27,778	\$27,651	\$29,893	\$32,299	\$28,822	\$34,444	\$31,842	\$32,190	\$32,670	\$32,740	\$30,223
2016 Total Taxes	\$27,887	\$27,769	\$30,002	\$32,402	\$28,934	\$34,734	\$31,920	\$32,302	\$32,766	\$31,516	\$30,355
Average Tax Rate Change	-0.1%	-0.1%	-0.1%	-0.1%	-0.1%	-0.3%	-0.1%	-0.1%	-0.1%	1.2%	-0.1%
2017 Average Tax Rate	27.3%	27.3%	29.5%	31.8%	28.4%	34.2%	31.3%	31.9%	32.3%	32.1%	29.8%
2016 Average Tax Rate	27.39%	27.4%	29.6%	31.9%	28.5%	34.5%	31.4%	32.0%	32.4%	30.9%	29.9%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$109	-\$118	-\$109	-\$103	-\$112	-\$289	-\$78	-\$112	-\$96	\$1,223	-\$132
Total Tax Change	-\$102	-\$120	-\$109	-\$71	-\$109	-\$473	-\$71	-\$126	-\$96	\$1,197	-\$171
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$16	\$0	\$0	\$0	-\$12	-\$176	\$0	\$0	\$0	\$0	-\$47
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$1
Federal Income Tax	\$62	\$12	\$22	\$32	\$42	-\$36	\$52	-\$37	-\$18	\$81	\$21
Provincial Income Tax	\$8	\$15	\$17	\$16	\$13	\$5	\$29	\$52	\$55	\$1,311	\$32
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$14	\$14	\$43	\$0	\$1

Single Earner - \$150,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$91	-\$121	-\$109	-\$98	-\$67	-\$866	-\$49	-\$131	-\$60	\$1,948	-\$232
2017 Total Taxes	\$48,646	\$46,680	\$50,416	\$54,622	\$51,212	\$58,511	\$54,032	\$54,818	\$54,965	\$54,852	\$52,322
2016 Total Taxes	\$48,736	\$46,801	\$50,525	\$54,720	\$51,279	\$59,377	\$54,080	\$54,949	\$55,024	\$52,904	\$52,555
Average Tax Rate Change	-0.1%	-0.1%	-0.1%	-0.1%	-0.0%	-0.6%	-0.0%	-0.1%	-0.0%	1.3%	-0.2%
2017 Average Tax Rate	31.9%	30.7%	33.1%	35.9%	33.6%	38.7%	35.4%	36.3%	36.3%	35.9%	34.4%
2016 Average Tax Rate	31.92%	30.8%	33.2%	35.9%	33.6%	39.3%	35.5%	36.3%	36.3%	34.6%	34.6%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$91	-\$121	-\$109	-\$98	-\$67	-\$866	-\$49	-\$131	-\$60	\$1,948	-\$232
Total Tax Change	-\$84	-\$123	-\$109	-\$82	-\$63	-\$1,654	-\$41	-\$135	-\$59	\$1,922	-\$411
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$16	\$0	\$0	\$0	-\$12	-\$781	\$0	\$0	\$0	\$0	-\$186
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$1
Federal Income Tax	\$79	\$9	\$23	\$37	\$51	-\$57	\$65	-\$62	-\$34	\$107	\$22
Provincial Income Tax	\$9	\$15	\$16	\$16	\$50	\$53	\$45	\$58	\$108	\$2,010	\$69
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$29	\$17	\$95	\$0	\$18

Single Earner - \$200,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$60	-\$122	-\$111	-\$92	\$98	-\$1,141	-\$26	-\$131	-\$60	\$2,808	-\$215
2017 Total Taxes	\$70,920	\$67,953	\$72,723	\$78,177	\$75,746	\$83,694	\$79,124	\$78,693	\$80,215	\$78,860	\$76,230
2016 Total Taxes	\$70,980	\$68,075	\$72,834	\$78,268	\$75,648	\$84,835	\$79,150	\$78,824	\$80,275	\$76,052	\$76,445
Average Tax Rate Change	-0.0%	-0.1%	-0.1%	-0.0%	0.0%	-0.6%	-0.0%	-0.1%	-0.0%	1.4%	-0.1%
2017 Average Tax Rate	34.8%	33.5%	35.9%	38.5%	37.3%	41.5%	38.9%	39.0%	39.7%	38.7%	37.6%
2016 Average Tax Rate	34.86%	33.6%	35.9%	38.6%	37.2%	42.1%	38.9%	39.1%	39.7%	37.3%	37.7%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$60	-\$122	-\$111	-\$92	\$98	-\$1,141	-\$26	-\$131	-\$60	\$2,808	-\$215
Total Tax Change	-\$53	-\$124	-\$111	-\$75	\$102	-\$2,156	-\$18	-\$136	-\$60	\$2,782	-\$445
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$16	\$0	\$0	\$0	\$138	-\$1,008	\$0	\$0	\$0	\$0	-\$180
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$1
Federal Income Tax	\$110	\$8	\$22	\$44	\$66	-\$57	\$88	-\$62	-\$34	\$154	\$33
Provincial Income Tax	\$9	\$15	\$16	\$16	\$49	\$5	\$45	\$58	\$108	\$2,823	\$70
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$29	\$17	\$95	\$0	\$18

Single Earner - \$250,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$60	-\$131	-\$111	-\$92	\$1	-\$1,182	-\$26	-\$180	-\$93	\$3,673	-\$251
2017 Total Taxes	\$95,200	\$91,750	\$97,059	\$103,755	\$102,677	\$110,519	\$106,227	\$104,534	\$107,452	\$105,123	\$102,276
2016 Total Taxes	\$95,259	\$91,880	\$97,170	\$103,846	\$102,676	\$111,700	\$106,253	\$104,714	\$107,545	\$101,450	\$102,527
Average Tax Rate Change	-0.0%	-0.1%	-0.0%	-0.0%	0.0%	-0.5%	-0.0%	-0.1%	-0.0%	1.4%	-0.1%
2017 Average Tax Rate	37.4%	36.2%	38.3%	40.9%	40.4%	43.9%	41.8%	41.5%	42.6%	41.2%	40.4%
2016 Average Tax Rate	37.43%	36.3%	38.3%	40.9%	40.4%	44.3%	41.8%	41.6%	42.6%	39.8%	40.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$60	-\$131	-\$111	-\$92	\$1	-\$1,182	-\$26	-\$180	-\$93	\$3,673	-\$251
Total Tax Change	-\$53	-\$132	-\$111	-\$75	\$4	-\$2,197	-\$18	-\$184	-\$92	\$3,647	-\$482
CPP/QPP	-\$26	-\$13	-\$16	-\$18	-\$21	\$38	-\$23	-\$1	-\$6	-\$31	-\$7
EI/QPIP	-\$136	-\$131	-\$132	-\$133	-\$134	-\$124	-\$135	-\$126	-\$128	-\$138	-\$132
Health Taxes	-\$16	\$0	\$0	\$0	-\$14	-\$1,008	\$0	\$0	\$0	\$0	-\$239
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$5	\$0	\$0	\$0	\$0	\$1
Federal Income Tax	\$110	\$0	\$22	\$44	\$66	-\$98	\$88	-\$111	-\$67	\$154	\$22
Provincial Income Tax	\$9	\$15	\$16	\$16	\$104	\$5	\$45	\$58	\$108	\$3,688	\$103
Bracket Creep	\$0	\$0	\$0	\$0	\$92	\$0	\$29	\$17	\$95	\$0	\$39

Dual Earners Equal

Dual Earners - Equal - \$30,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$343	-\$65	-\$61	-\$37	-\$53	-\$63	-\$34	-\$53	-\$56	-\$37	-\$94
2017 Total Taxes	\$2,703	\$2,120	\$2,126	\$3,004	\$2,138	\$2,077	\$2,159	\$3,285	\$3,129	\$2,163	\$2,256
2016 Total Taxes	\$3,046	\$2,185	\$2,187	\$3,040	\$2,191	\$2,140	\$2,193	\$3,338	\$3,185	\$2,200	\$2,350
Average Tax Rate Change	-1.1%	-0.2%	-0.2%	-0.1%	-0.2%	-0.2%	-0.1%	-0.2%	-0.2%	-0.1%	-0.3%
2017 Average Tax Rate	8.8%	7.0%	7.0%	9.9%	7.0%	6.9%	7.1%	10.9%	10.3%	7.1%	7.4%
2016 Average Tax Rate	9.97%	7.2%	7.2%	10.0%	7.2%	7.1%	7.2%	11.0%	10.5%	7.2%	7.7%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$343	-\$65	-\$61	-\$37	-\$53	-\$63	-\$34	-\$53	-\$56	-\$37	-\$94
Total Tax Change	-\$343	-\$65	-\$61	-\$43	-\$53	-\$49	-\$34	-\$75	-\$39	-\$37	-\$90
CPP/QPP	\$6	\$4	\$5	\$5	\$6	\$20	\$6	\$3	\$3	\$7	\$9
EI/QPIP	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$77	-\$76
Health Taxes	-\$298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$39
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
Federal Income Tax	\$25	\$7	\$10	\$14	\$18	-\$9	\$22	-\$12	-\$5	\$33	\$11
Provincial Income Tax	\$0	\$0	\$0	\$20	\$0	\$0	\$15	\$32	\$21	\$0	\$2
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$13	\$15	\$0	\$1

Dual Earners - Equal - \$60,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$36	-\$115	-\$109	-\$106	-\$120	-\$202	-\$94	-\$122	-\$77	\$108	-\$112
2017 Total Taxes	\$11,992	\$10,353	\$11,146	\$12,582	\$10,881	\$13,832	\$12,063	\$12,319	\$11,944	\$11,907	\$11,780
2016 Total Taxes	\$11,956	\$10,467	\$11,256	\$12,688	\$11,001	\$14,034	\$12,157	\$12,441	\$12,021	\$11,798	\$11,892
Average Tax Rate Change	0.1%	-0.2%	-0.2%	-0.2%	-0.2%	-0.3%	-0.2%	-0.2%	-0.1%	0.2%	-0.2%
2017 Average Tax Rate	19.6%	17.0%	18.3%	20.7%	17.8%	22.9%	19.8%	20.4%	19.7%	19.5%	19.4%
2016 Average Tax Rate	19.57%	17.2%	18.5%	20.8%	18.0%	23.2%	19.9%	20.6%	19.8%	19.3%	19.6%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$36	-\$115	-\$109	-\$106	-\$120	-\$202	-\$94	-\$122	-\$77	\$108	-\$112
Total Tax Change	\$36	-\$115	-\$109	-\$93	-\$123	-\$303	-\$94	-\$122	-\$77	\$108	-\$136
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$43	\$6	\$3	\$3	\$7	\$14
EI/QPIP	-\$153	-\$152	-\$152	-\$152	-\$152	-\$151	-\$153	-\$151	-\$152	-\$153	-\$152
Health Taxes	\$139	\$0	\$0	\$0	-\$10	-\$101	\$0	\$0	\$0	\$0	-\$9
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$37	\$18	\$22	\$25	\$29	-\$6	\$33	-\$1	\$7	\$44	\$20
Provincial Income Tax	\$7	\$15	\$16	\$16	\$7	\$3	\$20	\$27	\$64	\$210	\$13
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$13	\$51	\$0	\$2

Dual Earners - Equal - \$80,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$4	-\$153	-\$147	-\$144	-\$165	-\$233	-\$132	-\$140	-\$115	\$214	-\$149
2017 Total Taxes	\$17,362	\$16,418	\$17,406	\$19,166	\$16,324	\$20,855	\$18,091	\$18,982	\$19,007	\$18,340	\$17,789
2016 Total Taxes	\$17,366	\$16,570	\$17,553	\$19,310	\$16,490	\$21,088	\$18,223	\$19,122	\$19,123	\$18,126	\$17,938
Average Tax Rate Change	-0.0%	-0.2%	-0.2%	-0.2%	-0.2%	-0.3%	-0.2%	-0.2%	-0.1%	0.3%	-0.2%
2017 Average Tax Rate	21.3%	20.3%	21.5%	23.6%	20.1%	25.9%	22.2%	23.5%	23.5%	22.5%	21.9%
2016 Average Tax Rate	21.32%	20.4%	21.6%	23.8%	20.3%	26.2%	22.4%	23.7%	23.7%	22.2%	22.1%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$4	-\$153	-\$147	-\$144	-\$165	-\$233	-\$132	-\$140	-\$115	\$214	-\$149
Total Tax Change	-\$4	-\$153	-\$147	-\$131	-\$161	-\$334	-\$132	-\$140	-\$115	\$214	-\$170
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$58	\$6	\$3	\$3	\$7	\$18
EI/QPIP	-\$204	-\$203	-\$203	-\$203	-\$203	-\$202	-\$203	-\$202	-\$202	-\$204	-\$203
Health Taxes	\$139	\$0	\$0	\$0	-\$14	-\$101	\$0	\$0	\$0	\$0	-\$11
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$44	\$26	\$29	\$33	\$37	-\$1	\$41	\$7	\$14	\$52	\$27
Provincial Income Tax	\$10	\$20	\$22	\$21	\$10	\$3	\$25	\$53	\$69	\$359	\$17
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$6	\$13	\$51	\$0	\$2

Dual Earners - Equal - \$100,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$25	-\$196	-\$184	-\$177	-\$202	-\$538	-\$143	-\$208	-\$174	\$602	-\$240
2017 Total Taxes	\$23,603	\$23,002	\$24,412	\$26,322	\$23,009	\$28,815	\$25,669	\$26,279	\$26,573	\$26,140	\$24,781
2016 Total Taxes	\$23,627	\$23,198	\$24,596	\$26,498	\$23,211	\$29,353	\$25,812	\$26,486	\$26,747	\$25,538	\$25,021
Average Tax Rate Change	-0.0%	-0.2%	-0.2%	-0.2%	-0.2%	-0.5%	-0.1%	-0.2%	-0.2%	0.6%	-0.2%
2017 Average Tax Rate	23.2%	22.7%	24.1%	25.9%	22.6%	28.6%	25.2%	26.1%	26.3%	25.6%	24.5%
2016 Average Tax Rate	23.21%	22.9%	24.3%	26.1%	22.8%	29.1%	25.4%	26.3%	26.5%	25.0%	24.7%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$25	-\$196	-\$184	-\$177	-\$202	-\$538	-\$143	-\$208	-\$174	\$602	-\$240
Total Tax Change	-\$25	-\$196	-\$184	-\$164	-\$202	-\$891	-\$143	-\$208	-\$174	\$602	-\$320
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$73	\$6	\$3	\$3	\$7	\$21
EI/QPIP	-\$255	-\$253	-\$254	-\$254	-\$254	-\$252	-\$254	-\$252	-\$253	-\$255	-\$253
Health Taxes	\$139	\$0	\$0	\$0	-\$19	-\$353	\$0	\$0	\$0	\$0	-\$70
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$72	\$28	\$37	\$46	\$54	-\$22	\$63	-\$16	\$2	\$89	\$34
Provincial Income Tax	\$13	\$25	\$28	\$26	\$11	\$6	\$42	\$57	\$73	\$760	\$26
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$13	\$51	\$0	\$2

Dual Earners - Equal - \$150,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$86	-\$226	-\$219	-\$217	-\$256	-\$533	-\$195	-\$182	-\$168	\$1,554	-\$261
2017 Total Taxes	\$38,315	\$38,812	\$41,748	\$44,299	\$38,740	\$48,217	\$43,972	\$44,627	\$45,428	\$45,447	\$41,558
2016 Total Taxes	\$38,401	\$39,038	\$41,967	\$44,516	\$38,996	\$48,749	\$44,167	\$44,809	\$45,596	\$43,893	\$41,819
Average Tax Rate Change	-0.1%	-0.1%	-0.1%	-0.1%	-0.2%	-0.4%	-0.1%	-0.1%	-0.1%	1.0%	-0.2%
2017 Average Tax Rate	25.1%	25.5%	27.4%	29.1%	25.4%	31.9%	28.8%	29.5%	30.0%	29.7%	27.3%
2016 Average Tax Rate	25.15%	25.7%	27.6%	29.2%	25.6%	32.2%	29.0%	29.6%	30.1%	28.7%	27.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$86	-\$226	-\$219	-\$217	-\$256	-\$533	-\$195	-\$182	-\$168	\$1,554	-\$261
Total Tax Change	-\$86	-\$226	-\$219	-\$205	-\$256	-\$885	-\$195	-\$182	-\$168	\$1,554	-\$341
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$249	-\$270	-\$253	-\$257	-\$276	-\$263
Health Taxes	\$139	\$0	\$0	\$0	-\$24	-\$353	\$0	\$0	\$0	\$0	-\$72
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$83	\$34	\$44	\$54	\$64	-\$23	\$73	-\$15	\$5	\$103	\$41
Provincial Income Tax	\$17	\$29	\$33	\$33	\$15	\$6	\$49	\$88	\$95	\$1,789	\$45
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$19	\$13	\$72	\$0	\$2

Dual Earners - Equal - \$200,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$46	-\$236	-\$219	-\$207	-\$224	-\$578	-\$157	-\$225	-\$193	\$2,447	-\$241
2017 Total Taxes	\$55,557	\$55,302	\$59,786	\$64,598	\$57,643	\$68,889	\$63,684	\$64,380	\$65,340	\$65,479	\$60,445
2016 Total Taxes	\$55,603	\$55,538	\$60,005	\$64,805	\$57,867	\$69,467	\$63,841	\$64,605	\$65,532	\$63,032	\$60,687
Average Tax Rate Change	-0.0%	-0.1%	-0.1%	-0.1%	-0.1%	-0.3%	-0.1%	-0.1%	-0.1%	1.2%	-0.1%
2017 Average Tax Rate	27.3%	27.3%	29.5%	31.8%	28.4%	34.2%	31.3%	31.9%	32.3%	32.1%	29.8%
2016 Average Tax Rate	27.31%	27.4%	29.6%	31.9%	28.5%	34.5%	31.4%	32.0%	32.4%	30.9%	29.9%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$46	-\$236	-\$219	-\$207	-\$224	-\$578	-\$157	-\$225	-\$193	\$2,447	-\$241
Total Tax Change	-\$46	-\$236	-\$219	-\$207	-\$224	-\$931	-\$157	-\$225	-\$193	\$2,447	-\$322
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$249	-\$270	-\$253	-\$257	-\$276	-\$263
Health Taxes	\$139	\$0	\$0	\$0	-\$24	-\$353	\$0	\$0	\$0	\$0	-\$72
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$123	\$24	\$44	\$64	\$83	-\$73	\$103	-\$75	-\$35	\$163	\$42
Provincial Income Tax	\$16	\$29	\$33	\$33	\$26	\$10	\$57	\$104	\$111	\$2,622	\$63
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$29	\$86	\$0	\$3

Dual Earners - Equal - \$250,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$45	-\$235	-\$219	-\$207	-\$224	-\$578	-\$157	-\$212	-\$193	\$3,182	-\$230
2017 Total Taxes	\$75,954	\$73,537	\$79,559	\$86,623	\$79,695	\$92,659	\$85,306	\$86,742	\$87,307	\$86,997	\$82,125
2016 Total Taxes	\$75,999	\$73,772	\$79,778	\$86,830	\$79,920	\$93,236	\$85,462	\$86,955	\$87,500	\$83,815	\$82,356
Average Tax Rate Change	-0.0%	-0.1%	-0.1%	-0.1%	-0.1%	-0.2%	-0.1%	-0.1%	-0.1%	1.2%	-0.1%
2017 Average Tax Rate	29.8%	29.0%	31.4%	34.1%	31.4%	36.8%	33.6%	34.4%	34.6%	34.1%	32.4%
2016 Average Tax Rate	29.86%	29.1%	31.5%	34.2%	31.5%	37.0%	33.6%	34.5%	34.7%	32.9%	32.5%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$45	-\$235	-\$219	-\$207	-\$224	-\$578	-\$157	-\$212	-\$193	\$3,182	-\$230
Total Tax Change	-\$45	-\$235	-\$219	-\$207	-\$224	-\$930	-\$157	-\$212	-\$193	\$3,182	-\$311
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$249	-\$270	-\$253	-\$257	-\$276	-\$263
Health Taxes	\$139	\$0	\$0	\$0	-\$24	-\$353	\$0	\$0	\$0	\$0	-\$72
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$123	\$24	\$44	\$64	\$83	-\$73	\$103	-\$75	-\$35	\$163	\$42
Provincial Income Tax	\$17	\$30	\$33	\$33	\$26	\$11	\$57	\$116	\$111	\$3,358	\$74
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$28	\$34	\$86	\$0	\$3

Dual Earners 75/25

Dual Earners - 75/25 - \$30,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$343	-\$67	-\$63	-\$26	-\$34	-\$114	-\$36	-\$62	-\$58	-\$40	-\$98
2017 Total Taxes	\$3,072	\$2,346	\$2,352	\$3,206	\$3,014	\$2,283	\$2,481	\$3,586	\$3,308	\$2,389	\$2,747
2016 Total Taxes	\$3,415	\$2,413	\$2,415	\$3,232	\$3,048	\$2,397	\$2,516	\$3,648	\$3,367	\$2,429	\$2,845
Average Tax Rate Change	-1.1%	-0.2%	-0.2%	-0.1%	-0.1%	-0.4%	-0.1%	-0.2%	-0.2%	-0.1%	-0.3%
2017 Average Tax Rate	10.1%	7.7%	7.7%	10.5%	9.9%	7.5%	8.1%	11.9%	10.9%	7.8%	9.0%
2016 Average Tax Rate	11.18%	7.9%	7.9%	10.6%	10.0%	7.9%	8.2%	12.1%	11.1%	7.9%	9.4%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$343	-\$67	-\$63	-\$26	-\$34	-\$114	-\$36	-\$62	-\$58	-\$40	-\$98
Total Tax Change	-\$343	-\$67	-\$63	-\$16	-\$36	-\$100	-\$36	-\$58	-\$41	-\$40	-\$95
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$20	\$6	\$3	\$3	\$7	\$9
EI/QPIP	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76	-\$76
Health Taxes	-\$298	\$0	\$0	\$0	\$19	-\$50	\$0	\$0	\$0	\$0	-\$43
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$1	\$0	\$0	\$0	\$0	\$0
Federal Income Tax	\$22	\$5	\$8	\$12	\$15	-\$9	\$19	-\$14	-\$6	\$30	\$9
Provincial Income Tax	\$3	\$0	\$0	\$33	\$3	\$0	\$16	\$24	\$20	\$0	\$4
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$11	\$6	\$16	\$0	\$1

Dual Earners - 75/25- \$60,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	\$35	-\$118	-\$113	-\$103	-\$120	-\$267	-\$87	-\$112	-\$95	\$158	-\$127
2017 Total Taxes	\$12,080	\$10,435	\$11,069	\$12,784	\$10,661	\$13,930	\$12,306	\$12,854	\$12,834	\$12,489	\$11,783
2016 Total Taxes	\$12,045	\$10,553	\$11,182	\$12,886	\$10,781	\$14,196	\$12,393	\$12,966	\$12,929	\$12,331	\$11,910
Average Tax Rate Change	0.1%	-0.2%	-0.2%	-0.2%	-0.2%	-0.4%	-0.1%	-0.2%	-0.2%	0.3%	-0.2%
2017 Average Tax Rate	19.8%	17.2%	18.2%	21.0%	17.5%	23.0%	20.2%	21.3%	21.2%	20.4%	19.4%
2016 Average Tax Rate	19.72%	17.4%	18.4%	21.2%	17.7%	23.5%	20.3%	21.4%	21.3%	20.1%	19.6%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	\$35	-\$118	-\$113	-\$103	-\$120	-\$267	-\$87	-\$112	-\$95	\$158	-\$127
Total Tax Change	\$35	-\$118	-\$113	-\$90	-\$116	-\$443	-\$87	-\$112	-\$95	\$158	-\$165
CPP/QPP	\$6	\$5	\$5	\$5	\$6	\$43	\$6	\$3	\$3	\$7	\$14
EI/QPIP	-\$153	-\$152	-\$152	-\$152	-\$152	-\$151	-\$153	-\$151	-\$151	-\$153	-\$152
Health Taxes	\$139	\$0	\$0	\$0	-\$7	-\$176	\$0	\$0	\$0	\$0	-\$25
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$37	\$18	\$22	\$26	\$29	-\$6	\$33	-\$1	\$7	\$44	\$20
Provincial Income Tax	\$6	\$11	\$13	\$19	\$5	\$14	\$26	\$37	\$46	\$260	\$14
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$13	\$33	\$0	\$1

Dual Earners - 75/25 - \$80,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$4	-\$151	-\$145	-\$139	-\$139	-\$312	-\$125	-\$148	-\$122	\$491	-\$153
2017 Total Taxes	\$17,907	\$16,915	\$18,221	\$19,861	\$17,273	\$21,842	\$19,616	\$19,951	\$20,102	\$20,030	\$18,654
2016 Total Taxes	\$17,912	\$17,067	\$18,367	\$20,000	\$17,413	\$22,155	\$19,741	\$20,099	\$20,224	\$19,539	\$18,807
Average Tax Rate Change	-0.0%	-0.2%	-0.2%	-0.2%	-0.2%	-0.4%	-0.2%	-0.2%	-0.2%	0.6%	-0.2%
2017 Average Tax Rate	22.0%	20.9%	22.5%	24.5%	21.3%	27.1%	24.1%	24.7%	24.9%	24.5%	23.0%
2016 Average Tax Rate	21.99%	21.1%	22.6%	24.6%	21.4%	27.5%	24.3%	24.9%	25.0%	23.9%	23.2%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$4	-\$151	-\$145	-\$139	-\$139	-\$312	-\$125	-\$148	-\$122	\$491	-\$153
Total Tax Change	-\$4	-\$151	-\$145	-\$127	-\$139	-\$539	-\$125	-\$148	-\$122	\$491	-\$205
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$52	-\$21	\$1	-\$4	-\$28	-\$1
EI/QPIP	-\$187	-\$182	-\$183	-\$184	-\$185	-\$177	-\$186	-\$177	-\$179	-\$189	-\$183
Health Taxes	\$139	\$0	\$0	\$0	\$10	-\$227	\$0	\$0	\$0	\$0	-\$30
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$56	\$22	\$29	\$36	\$43	-\$16	\$49	-\$12	\$2	\$70	\$27
Provincial Income Tax	\$11	\$19	\$22	\$25	\$11	\$46	\$32	\$40	\$59	\$638	\$32
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$13	\$44	\$0	\$1

Dual Earners - 75/25 - \$100,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$15	-\$161	-\$155	-\$152	-\$178	-\$360	-\$135	-\$142	-\$131	\$817	-\$178
2017 Total Taxes	\$23,683	\$23,066	\$24,882	\$26,883	\$23,525	\$29,268	\$26,511	\$26,974	\$27,188	\$27,212	\$25,192
2016 Total Taxes	\$23,698	\$23,227	\$25,037	\$27,035	\$23,703	\$29,628	\$26,645	\$27,116	\$27,319	\$26,395	\$25,370
Average Tax Rate Change	-0.0%	-0.2%	-0.2%	-0.1%	-0.2%	-0.4%	-0.1%	-0.1%	-0.1%	0.8%	-0.2%
2017 Average Tax Rate	23.3%	22.8%	24.5%	26.5%	23.2%	29.0%	26.1%	26.8%	26.9%	26.7%	24.9%
2016 Average Tax Rate	23.28%	22.9%	24.7%	26.6%	23.3%	29.4%	26.2%	26.9%	27.0%	25.9%	25.0%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$15	-\$161	-\$155	-\$152	-\$178	-\$360	-\$135	-\$142	-\$131	\$817	-\$178
Total Tax Change	-\$15	-\$161	-\$155	-\$140	-\$178	-\$587	-\$135	-\$142	-\$131	\$817	-\$229
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$56	-\$21	\$1	-\$4	-\$28	\$0
EI/QPIP	-\$200	-\$195	-\$196	-\$197	-\$198	-\$187	-\$199	-\$189	-\$192	-\$202	-\$195
Health Taxes	\$139	\$0	\$0	\$0	-\$17	-\$227	\$0	\$0	\$0	\$0	-\$40
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$58	\$24	\$31	\$38	\$45	-\$15	\$51	-\$10	\$4	\$72	\$29
Provincial Income Tax	\$11	\$21	\$23	\$23	\$10	\$4	\$33	\$56	\$60	\$974	\$27
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$13	\$13	\$44	\$0	\$1

Dual Earners - 75/25 - \$150,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$20	-\$189	-\$178	-\$170	-\$153	-\$402	-\$139	-\$171	-\$149	\$1,419	-\$175
2017 Total Taxes	\$40,787	\$39,661	\$42,757	\$46,561	\$41,830	\$49,899	\$45,540	\$46,421	\$46,782	\$46,359	\$43,767
2016 Total Taxes	\$40,806	\$39,850	\$42,935	\$46,731	\$41,983	\$50,301	\$45,679	\$46,593	\$46,932	\$44,940	\$43,942
Average Tax Rate Change	-0.0%	-0.1%	-0.1%	-0.1%	-0.1%	-0.3%	-0.1%	-0.1%	-0.1%	0.9%	-0.1%
2017 Average Tax Rate	26.7%	26.1%	28.1%	30.6%	27.4%	33.0%	29.9%	30.7%	30.9%	30.3%	28.8%
2016 Average Tax Rate	26.72%	26.2%	28.2%	30.7%	27.5%	33.3%	29.9%	30.8%	31.0%	29.4%	28.9%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$20	-\$189	-\$178	-\$170	-\$153	-\$402	-\$139	-\$171	-\$149	\$1,419	-\$175
Total Tax Change	-\$20	-\$189	-\$178	-\$170	-\$153	-\$628	-\$139	-\$171	-\$149	\$1,419	-\$227
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$65	-\$20	\$1	-\$4	-\$28	\$2
EI/QPIP	-\$231	-\$226	-\$227	-\$228	-\$229	-\$219	-\$230	-\$221	-\$223	-\$234	-\$227
Health Taxes	\$139	\$0	\$0	\$0	\$18	-\$227	\$0	\$0	\$0	\$0	-\$27
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$83	\$24	\$36	\$48	\$59	-\$38	\$71	-\$35	-\$11	\$106	\$34
Provincial Income Tax	\$13	\$24	\$27	\$26	\$18	\$7	\$40	\$84	\$89	\$1,574	\$41
Bracket Creep	\$0	\$0	\$0	\$0	\$0	\$0	\$17	\$23	\$69	\$0	\$2

Dual Earners - 75/25 - \$200,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$18	-\$219	-\$201	-\$187	-\$168	-\$1,135	-\$120	-\$234	-\$147	\$2,249	-\$341
2017 Total Taxes	\$60,447	\$58,182	\$62,622	\$67,782	\$62,716	\$72,918	\$66,866	\$67,957	\$68,251	\$67,922	\$64,713
2016 Total Taxes	\$60,464	\$58,400	\$62,823	\$67,969	\$62,884	\$74,054	\$66,986	\$68,192	\$68,398	\$65,674	\$65,054
Average Tax Rate Change	-0.0%	-0.1%	-0.1%	-0.1%	-0.1%	-0.6%	-0.1%	-0.1%	-0.1%	1.1%	-0.2%
2017 Average Tax Rate	29.7%	28.7%	30.9%	33.4%	30.9%	36.2%	32.9%	33.7%	33.8%	33.3%	31.9%
2016 Average Tax Rate	29.70%	28.8%	31.0%	33.5%	30.9%	36.7%	32.9%	33.8%	33.9%	32.2%	32.1%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$18	-\$219	-\$201	-\$187	-\$168	-\$1,135	-\$120	-\$234	-\$147	\$2,249	-\$341
Total Tax Change	-\$18	-\$219	-\$201	-\$187	-\$168	-\$2,093	-\$120	-\$234	-\$147	\$2,249	-\$561
CPP/QPP	-\$23	-\$11	-\$13	-\$16	-\$18	\$75	-\$21	\$1	-\$4	-\$28	\$4
EI/QPIP	-\$263	-\$258	-\$259	-\$260	-\$261	-\$250	-\$262	-\$252	-\$255	-\$265	-\$258
Health Taxes	\$139	\$0	\$0	\$0	-\$22	-\$958	\$0	\$0	\$0	\$0	-\$210
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$115	\$23	\$41	\$60	\$78	-\$68	\$97	-\$70	-\$33	\$152	\$39
Provincial Income Tax	\$15	\$28	\$30	\$29	\$55	\$56	\$66	\$87	\$144	\$2,390	\$82
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$39	\$23	\$121	\$0	\$18

Dual Earners - 75/25 - \$250,000											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax Change	-\$48	-\$233	-\$219	-\$207	-\$192	-\$1,409	-\$146	-\$236	-\$144	\$3,010	-\$410
2017 Total Taxes	\$80,897	\$78,179	\$83,774	\$89,836	\$84,943	\$96,784	\$90,330	\$90,378	\$91,923	\$90,681	\$86,845
2016 Total Taxes	\$80,945	\$78,413	\$83,993	\$90,043	\$85,135	\$98,193	\$90,475	\$90,615	\$92,067	\$87,671	\$87,255
Average Tax Rate Change	-0.0%	-0.1%	-0.1%	-0.1%	-0.1%	-0.6%	-0.1%	-0.1%	-0.1%	1.2%	-0.2%
2017 Average Tax Rate	31.8%	30.9%	33.0%	35.4%	33.4%	38.4%	35.5%	35.9%	36.4%	35.6%	34.3%
2016 Average Tax Rate	31.81%	31.0%	33.1%	35.5%	33.5%	39.0%	35.6%	36.0%	36.5%	34.4%	34.4%

Details of Tax Changes from 2016 to 2017											
	BC	AB	SK	MB	ON	QC	NB	PE	NS	NL	Canada
Tax and Benefit Change	-\$48	-\$233	-\$219	-\$207	-\$192	-\$1,409	-\$146	-\$236	-\$144	\$3,010	-\$410
Total Tax Change	-\$48	-\$233	-\$219	-\$207	-\$192	-\$2,594	-\$146	-\$236	-\$144	\$3,010	-\$682
CPP/QPP	-\$52	-\$27	-\$32	-\$37	-\$42	\$77	-\$47	-\$1	-\$11	-\$62	-\$13
EI/QPIP	-\$272	-\$263	-\$264	-\$266	-\$268	-\$251	-\$270	-\$253	-\$257	-\$276	-\$264
Health Taxes	\$139	\$0	\$0	\$0	-\$22	-\$1,184	\$0	\$0	\$0	\$0	-\$262
Prescription Drug Insurance	\$0	\$0	\$0	\$0	\$0	\$10	\$0	\$0	\$0	\$0	\$2
Federal Income Tax	\$121	\$26	\$45	\$64	\$83	-\$68	\$102	-\$69	-\$31	\$159	\$42
Provincial Income Tax	\$17	\$30	\$32	\$33	\$57	\$8	\$70	\$87	\$155	\$3,189	\$84
Bracket Creep	\$0	\$0	\$0	\$0	\$37	\$0	\$39	\$23	\$132	\$0	\$19