

Chart 1: Total Personal Income and Payroll Tax Burden for Select Income Scenarios
Old 2007 versus New 2007 and 2007 versus 2008 Tax Years

	Federal	NL	PEI	NS	NB	PQ	ON	MB	SK	AB	BC
\$15,000											
2007 Tax	1,642	2,266	2,269	2,211	2,195	1,943	1,969	2,309	2,212	1,494	1,563
New 2007 Tax	1,521	2,145	2,148	2,090	2,100	1,842	1,848	2,188	2,091	1,373	1,442
New 07 Savings:	121	121	121	121	96	101	121	121	121	121	121
2008 Tax	1,477	2,040	2,119	2,046	2,037	1,711	1,793	2,123	2,026	1,260	1,371
08 Savings:	44	105	29	44	62	131	55	66	65	113	70
\$35,000											
2007 Tax	5,882	8,590	8,504	8,421	8,280	9,104	7,336	8,673	8,500	7,596	7,242
New 2007 Tax	5,668	8,376	8,289	8,207	8,175	8,925	7,121	8,458	8,286	7,382	7,028
New 07 Savings:	214	214	214	214	105	179	214	214	214	214	214
2008 Tax	5,612	8,071	8,248	8,151	8,060	8,525	7,054	8,370	8,209	7,257	6,863
08 Savings:	56	305	41	56	114	400	67	89	77	125	165
\$45,000											
2007 Tax	8,234	12,406	12,201	12,237	12,079	13,111	10,566	12,286	12,045	10,913	10,439
New 2007 Tax	8,011	12,182	11,977	12,014	12,029	12,924	10,343	12,062	11,821	10,689	10,216
New 07 Savings:	223	223	223	223	50	187	223	223	223	223	223
2008 Tax	7,962	11,762	11,934	11,957	11,913	12,438	10,253	11,946	11,725	10,562	10,002
08 Savings:	49	420	43	56	116	486	90	116	96	127	213
\$60,000											
2007 Tax	11,534	17,971	17,654	17,794	17,602	18,979	15,238	17,536	17,295	15,713	15,036
New 2007 Tax	11,311	17,748	17,431	17,570	17,651	18,792	15,015	17,312	17,071	15,489	14,813
New 07 Savings:	223	223	223	223	(49)	187	223	223	223	223	223
2008 Tax	11,262	17,154	17,389	17,514	17,535	18,194	14,925	17,159	16,975	15,362	14,525
08 Savings:	49	593	42	56	116	598	90	154	96	127	288
\$80,000											
2007 Tax	16,160	26,174	25,906	25,753	25,390	27,641	22,506	25,421	24,520	22,338	21,686
New 2007 Tax	15,937	25,951	25,683	25,530	25,526	27,454	22,283	25,198	24,297	22,115	21,463
New 07 Savings:	223	223	223	223	(137)	187	223	223	223	223	223
2008 Tax	15,822	25,015	25,575	25,408	25,325	26,201	22,042	24,967	24,135	21,923	20,948
08 Savings:	115	936	108	122	201	1,253	241	232	162	192	515
\$100,000											
2007 Tax	21,360	34,982	34,780	34,345	33,894	36,783	31,635	34,101	32,320	29,538	29,556
New 2007 Tax	21,137	34,758	34,557	34,122	34,086	36,596	31,411	33,878	32,097	29,315	29,332
New 07 Savings:	223	223	223	223	(193)	187	223	223	223	223	223
2008 Tax	21,022	33,515	34,449	34,000	33,885	35,343	31,170	33,647	31,935	29,123	28,655
08 Savings:	115	1,244	108	122	201	1,253	241	232	162	192	677

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	Federal	NL	PEI	NS	NB	PQ	ON	MB	SK	AB	BC
\$80,000 Family with 2 Children Two Earners											
2007 Tax	10,863	17,742	17,451	17,405	17,106	16,043	14,648	17,705	17,291	15,256	14,428
New 2007 Tax	9,826	16,705	16,414	16,368	16,351	15,288	13,611	16,668	16,254	14,218	13,391
New 07 Savings:	1,038	1,038	1,038	1,038	755	755	1,038	1,038	1,038	1,038	1,038
2008 Tax	9,721	15,980	16,329	16,255	16,120	15,057	13,454	16,463	16,080	13,966	13,012
08 Savings:	105	725	84	112	231	231	157	205	173	252	378
\$80,000 Family with 2 Children											
2007 Tax	11,523	22,332	22,024	21,942	21,459	22,120	19,564	21,462	20,302	18,598	19,144
New 2007 Tax	10,644	21,508	21,200	21,118	20,965	21,333	18,741	20,638	19,478	17,774	18,321
New 07 Savings:	879	823	823	823	494	786	823	823	823	823	823
2008 Tax	10,529	20,630	21,093	20,997	20,748	20,084	18,490	20,407	19,295	17,512	17,826
08 Savings:	115	879	108	122	217	1,249	251	232	183	262	495
\$60,000 Family with 2 Children Two Earners											
2007 Tax	5,591	9,820	9,752	9,518	9,443	9,458	8,235	10,064	9,803	8,616	8,375
New 2007 Tax	4,609	8,839	8,770	8,536	8,637	8,539	7,253	9,082	8,821	7,635	7,393
New 07 Savings:	982	982	982	982	807	919	982	982	982	982	982
2008 Tax	4,504	8,336	8,693	8,430	8,454	8,001	7,125	8,922	8,673	7,390	7,119
08 Savings:	106	503	77	106	183	537	128	160	148	245	274
\$60,000 Family with 2 Children											
2007 Tax	6,097	13,329	12,972	13,182	12,872	12,657	11,346	12,776	12,276	11,172	11,695
New 2007 Tax	5,218	12,505	12,149	12,359	12,290	11,871	10,523	11,953	11,453	10,349	10,871
New 07 Savings:	879	823	823	823	582	786	823	823	823	823	823
2008 Tax	5,168	11,969	12,107	12,302	12,158	11,276	10,423	11,799	11,335	10,152	10,603
08 Savings:	49	536	42	56	132	595	99	154	118	196	269
\$45,000 Family with 2 Children Two Earners											
2007 Tax	1,811	4,405	4,433	4,177	4,270	3,345	3,609	4,668	4,486	3,968	3,954
New 2007 Tax	899	3,493	3,521	3,265	3,470	2,485	2,698	3,756	3,575	3,056	3,042
New 07 Savings:	912	912	912	912	800	860	912	912	912	912	912
2008 Tax	802	3,144	3,454	3,168	3,336	2,213	2,578	3,616	3,435	2,820	2,843
08 Savings:	97	350	68	97	133	272	119	140	139	236	198
\$45,000 Family with 2 Children											
2007 Tax	2,197	7,163	6,918	7,025	6,749	6,052	5,923	6,926	6,426	5,772	6,497
New 2007 Tax	1,318	6,340	6,095	6,202	6,068	5,266	5,100	6,103	5,603	4,949	5,674
New 07 Savings:	879	823	823	823	681	786	823	823	823	823	823
2008 Tax	1,268	5,977	6,052	6,146	5,936	4,783	5,001	5,987	5,485	4,752	5,480
08 Savings:	49	362	43	56	132	482	99	116	118	196	194

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Calculations:

Federal taxes are broken out separately and are included in provincial totals.

Payroll taxes (CPP and EI) are included in the total personal income tax burden.

Tax calculations assume only basic personal exemption, employment tax credit, and spousal exemption in one earner family.

Family tax calculations include Canada Child Tax Benefit, Universal Child Benefit, and \$2000 per child tax credit.

Projections for 2008 are based on known tax changes announced in previous budgets.

Alberta, British Columbia and Ontario Health Taxes are included in the provincial tax burdens calculations for these three provinces.