

**Chart 1: Total Personal Income Tax Burden for Select Income Scenarios
2003 versus 2004 Tax Years**

	Federal	NL	PEI	NS	NB	PQ	ON	MB	SK	AB	BC
\$15,000											
2003	2,047	2,738	2,687	2,703	2,646	3,121	2,422	2,735	2,701	2,472	2,388
2004	1,991	2,684	2,633	2,512	2,592	3,054	2,356	2,681	2,631	2,336	2,323
Savings:	56	54	54	191	54	67	65	54	70	135	65
\$35,000											
2003	6,601	9,559	9,232	9,374	9,144	10,445	8,187	9,493	9,299	9,030	8,818
2004	6,356	9,318	8,991	8,784	8,903	10,198	7,914	9,212	9,043	8,707	8,546
Savings:	245	241	241	590	241	247	273	281	256	322	272
\$45,000											
2003	8,930	13,487	12,926	13,183	12,940	14,390	11,422	13,295	12,911	12,343	12,053
2004	8,705	13,265	12,703	12,464	12,717	14,161	11,168	12,942	12,660	12,039	11,800
Savings:	224	223	223	719	223	229	254	353	251	304	253
\$60,000											
2003	12,230	19,226	18,383	18,733	18,463	20,375	16,118	18,830	18,161	17,143	16,725
2004	12,005	19,004	18,160	17,789	18,240	20,103	15,842	18,342	17,910	16,839	16,472
Savings:	224	223	222	943	223	272	276	488	251	304	253
\$80,000											
2003	17,255	28,177	27,034	27,092	26,718	29,371	24,446	27,210	25,787	24,168	24,152
2004	16,805	27,729	26,586	25,589	26,270	28,911	24,088	26,452	25,310	23,639	23,613
Savings:	450	448	448	1,502	448	460	358	758	476	529	540
\$80,000 Family with 2 Children Two Earners											
2003	15,054	22,093	21,206	21,604	21,131	23,882	18,656	21,835	21,258	19,364	18,622
2004	13,997	20,455	19,567	19,121	19,493	22,232	16,955	20,027	19,576	17,563	16,922
Savings:	1,057	1,638	1,638	2,483	1,638	1,650	1,701	1,808	1,682	1,801	1,700
\$80,000 Family with 2 Children											
2003	15,725	26,007	24,887	24,962	24,550	26,847	22,517	24,974	23,376	20,758	21,544
2004	14,656	24,940	23,820	22,901	23,468	25,748	21,532	23,597	22,265	19,528	20,377
Savings:	1,069	1,067	1,067	2,061	1,082	1,099	986	1,377	1,111	1,229	1,167

Calculations:

Note, 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 a basic personal exemption.

Family tax calculations include Canada Child Tax Benefit only.

Projections for 2004 are based on known tax changes announced in previous budgets and use September 2003 CPI as an indexation factor.

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

**Chart 2: Payroll Taxes Paid by Employee and Employer \$39,000 of Income
1993 - 2004**

Employee

Year	EI Rate per dollar of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Increase	Cumulative Increase Since 1992	Total Payroll Taxes Employee and Employer
1993	\$ 3.00	\$ 1,162.20	2.50%	\$ 752.50	1,914.70	\$ 111.10	\$ 111.10	\$ 4,294.28
1994	3.07	1,197.30	2.60%	806.00	2,003.30	88.60	199.70	4,485.52
1995	3.00	1,170.00	2.70%	850.50	2,020.50	17.20	216.90	4,509.00
1996	2.95	1,150.50	2.80%	893.20	2,043.70	23.20	240.10	4,547.60
1997	2.90	1,131.00	3.00%	969.00	2,100.00	56.30	296.40	4,652.40
1998	2.70	1,053.00	3.20%	1,068.80	2,121.80	21.80	318.20	4,664.80
1999	2.55	994.50	3.50%	1,186.50	2,181.00	59.20	377.40	4,759.80
2000	2.40	936.00	3.90%	1,329.90	2,265.90	84.90	462.30	4,906.20
2001	2.25	877.50	4.30%	1,496.40	2,373.90	108.00	570.30	5,098.80
2002	2.20	858.00	4.70%	1,673.20	2,531.20	157.30	727.60	5,405.60
2003	2.10	819.00	4.95%	1,801.80	2,620.80	89.60	817.20	5,569.20
2004	1.98	772.20	4.95%	1,831.50	2,603.70	- 17.10	800.10	5,515.50

Employer

	EI Rate per dollar of Earnings	EI Taxes Paid	CPP Rate per \$100 of Earnings	CPP Taxes Paid	Payroll Taxes Paid	Annual Increase	Cumulative Increase Since 1992	Total Payroll Cumulative Increase Since 1992
1993	\$ 4.20	\$ 1,627.08	2.50%	\$ 752.50	\$ 2,379.58	\$ 132.94	\$ 132.94	\$ 244.04
1994	4.30	1,676.22	2.60%	806.00	2,482.22	102.64	235.58	435.28
1995	4.20	1,638.00	2.70%	850.50	2,488.50	6.28	241.86	458.76
1996	4.13	1,610.70	2.80%	893.20	2,503.90	15.40	257.26	497.36
1997	4.06	1,583.40	3.00%	969.00	2,552.40	48.50	305.76	602.16
1998	3.78	1,474.20	3.20%	1,068.80	2,543.00	- 9.40	296.36	614.56
1999	3.57	1,392.30	3.50%	1,186.50	2,578.80	35.80	332.16	709.56
2000	3.36	1,310.40	3.90%	1,329.90	2,640.30	61.50	393.66	855.96
2001	3.15	1,228.50	4.30%	1,496.40	2,724.90	84.60	478.26	1,048.56
2002	3.08	1,201.20	4.70%	1,673.20	2,874.40	149.50	627.76	1,355.36
2003	2.94	1,146.60	4.95%	1,801.80	2,948.40	74.00	701.76	1,518.96
2004	2.77	1,080.30	4.95%	1,831.50	2,911.80	- 36.60	665.16	1,465.26

Payroll Tax Calculations:

Shows both EI and CPP taxes for employees and employers over the last twelve years.

Calculations are based on the annual maximum payroll tax payable each year (approximately \$40,000).

Chart 3: Employer, Employee and Total Payroll Taxes
\$39,000 income 1993 - 2004

