

TAX FACT SHEET

PERSONAL INCOME TAX DISTRIBUTION

- Over 35%, about 155,000, individual tax filers in this province do not pay provincial income tax.
- About 27% of total individual tax filers pay 79% of total provincial income tax revenue.



Taxable Income	Number of Taxfilers	Percent of Total Taxfilers	Personal Income Tax Revenue	Percent of Total Revenue
0 - 9,999	92,289	20.99%	70,927	0.01%
10,000 - 19,999	71,131	16.18%	5,833,948	0.45%
20,000 - 29,999	61,517	13.99%	44,747,813	3.44%
30,000 - 39,999	54,373	12.37%	84,770,565	6.51%
40,000 - 49,999	40,329	9.17%	111,447,246	8.56%
50,000 - 59,999	27,183	6.18%	108,818,795	8.36%
60,000 - 69,999	21,728	4.94%	113,468,497	8.72%
70,000 - 79,999	17,457	3.97%	112,596,288	8.65%
80,000 - 89,999	12,600	2.87%	97,426,236	7.48%
90,000 - 99,999	8,642	1.97%	77,453,930	5.95%
100,000 - 109,999	6,183	1.41%	63,356,362	4.87%
110,000 - 119,999	4,806	1.09%	55,100,532	4.23%
120,000 - 129,999	3,903	0.89%	49,373,841	3.79%
130,000 - 139,999	2,997	0.68%	41,530,024	3.19%
140,000 - 149,999	2,211	0.50%	32,806,075	2.52%
150,000 - 199,999	5,604	1.27%	97,776,835	7.51%
200,000 - 250,000	2,093	0.48%	43,703,560	3.36%
>250,000	4,560	1.04%	161,381,238	12.40%
Totals	439,606	100.00%	1,301,662,720	100.00%

Source: Department of Finance, 2015 Remainder Personal Income Tax Data

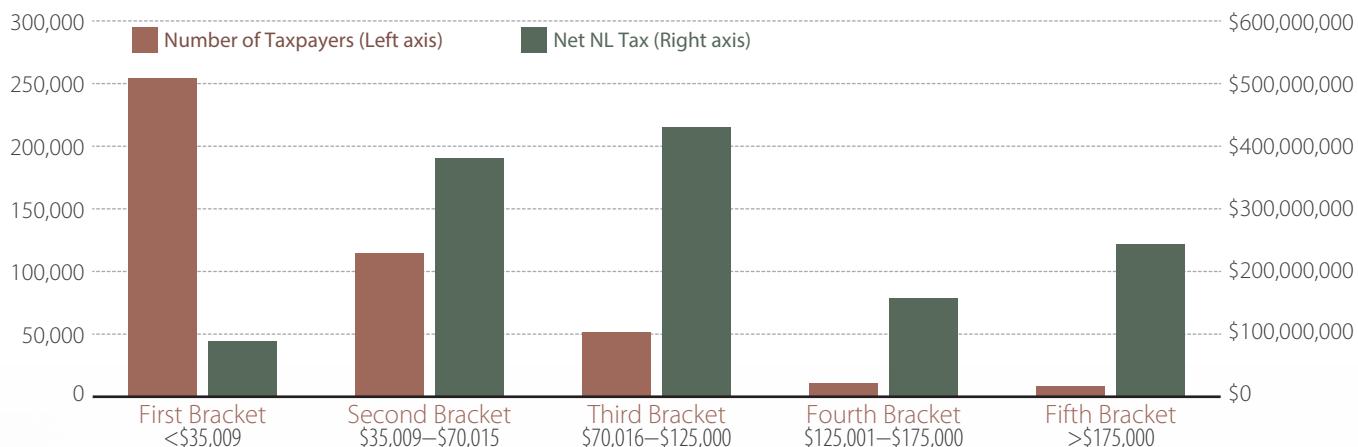
Prepared for Independent Tax Review Committee (2018)

► Newfoundland and Labrador has the lowest top marginal rate east of Manitoba. The top marginal rate is the rate paid on an additional dollar of income earned by an individual. The top marginal rate is applied at different income thresholds in each province.

	NL	PE	NS	NB	QC	ON	MB	SK	AB	BC ¹
Top Marginal Rate (%)	18.30	18.37	21.00	20.30	20.31	20.53	17.40	14.75	15.00	14.70
Income Threshold (\$)	179,214	98,410	150,000	152,100	103,915	220,000	68,005	129,214	303,900	108,460

(1) Increasing to 16.8% for 2018

Number of Taxpayers and Total NL Tax Payable by Income Bracket (2015R Personal Income Tax Data)



Average Personal Income Tax Rates (2017 Taxation Year, Single Individual)

	Taxable Income		
	\$30,000	\$70,000	\$150,000
NL	5.6%	10.6%	13.9%
NS	5.9%	11.1%	14.4%
NB	5.1%	10.0%	13.5%
PE	6.6%	10.6%	14.4%
ON	4.0%	6.6%	11.6%
MB	6.8%	10.1%	14.0%
SK	4.3%	8.5%	11.0%
AB	3.2%	6.8%	8.8%
BC	4.2%	6.5%	9.9%