

Manitoba's marginal payroll tax rate is the highest outside of Quebec

Overview

This stacked bar chart shows the Employer effective marginal payroll tax rates at \$1.75 million in total payroll for different provinces in Canada, excluding Quebec, in 2022. The percentage for the Effective marginal payroll tax rate column is calculated by adding the values of the Provincial tax rate and the WCB tax rate cells. In the chart, we can also see that Manitoba's Marginal Payroll Tax Rate is the highest outside of Quebec.

Values

Province	Provincial tax rate at \$1.75 million in payroll	WCB Tax rate at \$1.75 million in payroll	Effective marginal payroll tax rate (%) at \$1.75 million in payroll
BC	1.95%	1.55%	3.50%
AB		1.17%	1.17%
SK		1.23%	1.23%
MB	4.30%	0.95%	5.25%
ON	1.95%	1.30%	3.25%
NB		1.69%	1.69%
NS		2.65%	2.65%
PE		1.69%	1.69%
NL	2.00%	1.69%	3.69%

Presentation

The y axis of the chart shows the percentage value and on the x axis, we can see the provinces.

Each bar in the chart has two segments: the bottom segment represents the WCB Tax rate at \$1.75 million in payroll and the top segment represents the Provincial tax rate at \$1.75 million in payroll, while a third value represented by a yellow line, corresponding to the Effective marginal payroll tax rate, shows the total sum of the two segments as a percentage value.