

Interjurisdictional Comparison of After-tax and Disposable Income for Minimum Wage Earners

2012 taxation year

	BC	AB	SK	SK ¹	MB ⁵	ON	QC	NB	NS	PE	NL
Minimum Wage Rate	\$10.25	\$9.75	\$9.50	\$10.00	\$10.25	\$10.25	\$9.90	\$10.00	\$10.15	\$10.00	\$10.00
Part-time (1,600 hours)											
Gross income ²	\$16,400	\$15,600	\$15,200	\$16,000	\$16,400	\$16,400	\$15,840	\$16,000	\$16,240	\$16,000	\$16,000
After-tax income ³	\$14,929	\$14,296	\$13,979	\$14,596	\$14,253	\$14,751	\$14,335	\$14,612	\$14,441	\$14,089	\$14,084
Disposable income ⁴	\$15,660	\$14,682	\$14,597	\$15,214	\$14,639	\$15,137	\$15,114	\$14,998	\$15,082	\$14,475	\$14,470
Full-time (2,000 hours)											
Gross income ²	\$20,500	\$19,500	\$19,000	\$20,000	\$20,500	\$20,500	\$19,800	\$20,000	\$20,300	\$20,000	\$20,000
After-tax income ³	\$18,097	\$17,279	\$16,666	\$17,356	\$17,048	\$17,679	\$16,813	\$17,338	\$17,122	\$16,693	\$16,967
Disposable income ⁴	\$18,808	\$17,665	\$17,284	\$17,974	\$17,434	\$18,065	\$17,592	\$17,724	\$17,763	\$17,079	\$17,353

1 Option to increase the Saskatchewan minimum wage to \$10/hour

2 Gross income is determined as the minimum wage rate times the number of work hours

3 After-tax income is determined as gross income less federal and provincial income taxes and CPP/EI contributions

4 Disposable income is determined as after-tax income plus federal and provincial low-income related refundable tax credits (such as the GSTC and the SLIITC)

5 Manitoba increased minimum wage from \$10/hour to \$10.25/hour on October 1, 2012