

## YUKON HISTORICAL TAX RATES

### Personal Income Tax

Taxation Year	2023	2022	2021	2020	2019	2018	2017	2016	2015 <sup>(2)</sup>	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001*
First Bracket Tax Rate	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	6.40%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.04%	7.36%
Second Bracket Tax Rate	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	9.68%	10.12%
Third Bracket Tax Rate	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	10.90%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.44%	11.96%
Fourth Bracket Tax Rate	12.80%	12.80%	12.80%	12.80%	12.80%	12.80%	12.80%	12.80%	12.80%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	12.76%	13.34%
Fifth Bracket Tax Rate	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
First Bracket Tax Threshold	up to 53,359	up to 50,197	up to 49,020	up to 48,535	up to 47,630	up to 46,605	up to 45,916	up to 45,282	up to 44,701	up to 43,953	up to 43,561	up to 42,707	up to 41,544	up to 40,970	up to 40,726	up to 37,885	up to 37,178	up to 36,378	up to 35,595	up to 35,000	up to 32,183	up to 31,677	up to 30,754
Second Bracket Tax Threshold	53,359 to 106,717	50,197 to 100,392	49,020 to 98,040	48,535 to 97,069	47,630 to 95,259	46,605 to 93,208	45,916 to 91,831	45,282 to 90,563	44,701 to 89,401	43,953 to 87,907	43,561 to 87,123	42,707 to 85,414	41,544 to 83,088	40,970 to 81,941	40,726 to 81,452	37,885 to 75,769	37,178 to 74,357	36,378 to 72,756	35,595 to 71,190	35,000 to 70,000	32,183 to 64,368	31,677 to 63,354	30,754 to 61,509
Third Bracket Tax Threshold	106,717 to 165,430	100,392 to 155,625	98,040 to 151,978	97,069 to 150,473	95,259 to 147,667	93,208 to 144,489	91,831 to 142,353	90,563 to 140,388	89,401 to 138,586	87,907 to 136,270	87,123 to 135,054	85,414 to 132,406	83,088 to 128,800	81,941 to 127,021	81,452 to 126,264	75,769 to 123,184	74,357 to 120,887	72,756 to 118,285	71,190 to 115,739	70,000 to 113,804	64,368 to 104,648	63,354 to 103,000	61,509 to 100,000
Fourth Bracket Tax Threshold	165,430 to 500,000	155,625 to 500,000	151,978 to 500,000	150,473 to 500,000	147,667 to 500,000	144,489 to 500,000	142,353 to 500,000	140,388 to 500,000	138,586 to 500,000	over 136,270	over 135,054	over 132,406	over 128,800	over 127,021	over 126,264	over 123,184	over 120,887	over 118,285	over 115,739	over 113,804	over 104,648	over 103,000	over 100,000
Fifth Bracket Tax Threshold	over 500,000	over 500,000	over 500,000	over 500,000	over 500,000	over 500,000	over 500,000	over 500,000	over 500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-

(1) For 2000 and prior taxation years' personal income tax was calculated as a percentage of basic federal tax. Tax rate for 2000 was 49% of basic federal tax. For 2001 and subsequent taxation years personal income tax is calculated on taxable income.

(2) Income tax rates were amended for 2015 and a fifth tax rate and bracket were introduced which imposes the same tax on a person's income as the *Income Tax Act* imposes on businesses which take the corporate form.

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Taxation Year	2015 <sup>(1)</sup>	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Surcharge Rate	-	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Surcharge Threshold	-	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000

(1) Surcharge was eliminated beginning in the 2015 tax year

Taxation Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
Basic Personal Amount	Base: 13,521 Max: 15,000	Base: 12,719 Max: 14,398	Base: 12,421 Max: 13,808	Base: 12,298 Max: 13,229	12,069	11,809	11,635	11,474	11,327	11,138	11,038	10,822	10,527	10,382	10,320	9,600	9,600	8,839	8,148	8,012	7,756	7,634	7,412	7,231
Spousal Amount	Base: 13,521 Max: 15,000	Base: 12,719 Max: 14,398	Base: 12,421 Max: 13,808	Base: 12,298 Max: 13,229	12,069	11,809	11,635	11,474	11,327	11,138	11,038	10,822	10,527	10,382	10,320	9,600	9,600	7,505	6,919	6,803	6,586	6,482	6,293	6,140
Age Amount	8,396	7,898	7,713	7,637	7,494	7,333	7,225	7,125	7,033	6,916	6,854	6,720	6,537	6,446	6,408	5,276	5,177	5,066	3,979	3,912	3,787	3,728	3,619	3,531

### Corporate Income Tax

Taxation Year	2023	2022	2021	2020	2019	2018	Effective July 1 2017	to June 30 2017	2016	2015	Effective July 1 2014	to June 30 2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2000 to 2003	
General Rate	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	
Small Business Rate	0.0%	0.0%	0.0%	2.0%	2.0%	2.0%	2.0%	3.0%	3.0%	3.0%	3.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	6.0%	6.0%	
Small Business Threshold	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	400,000	400,000	400,000	400,000	400,000	300,000	300,000	250,000	200,000

### Fuel Tax Rates (per litre)

Effective Date	July 1993	1986	April 1981	1973	1968
Gasoline Tax Rate	\$0.062	\$0.042	\$0.042	\$0.031	\$0.031
Diesel Tax Rate	\$0.072	\$0.052	\$0.052	\$0.035	\$0.031
Aviation Tax Rate	\$0.011	\$0.007	\$0.007	\$0.004	\$0.004
Heating Tax Rate	exempt	exempt	\$0.002	\$0.002	\$0.031
Propane Tax Rate	exempt	exempt	\$0.042	\$0.031	\$0.031

## YUKON HISTORICAL TAX RATES

### Tobacco Tax Rates

Effective Date	Effective January 1 2023	Effective January 1 2021	Effective April 1 2018	Effective July 1 2017	July 2008	July 2002	June 2001	1993	1986	1974
Cigarettes	\$0.32 per cigarette	\$0.31 per cigarette	\$0.30 per cigarette	\$0.25 per cigarette	\$0.21 per cigarette	\$0.132 per cigarette	\$0.092 per cigarette	\$0.082 per cigarette	\$0.032 per cigarette	\$0.006 per cigarette
Tobacco	\$0.32 per gram	\$0.31 per gram	\$0.30 per gram	\$0.25 per gram	\$0.21 per gram	\$1.17 <sup>1</sup>	\$0.82 <sup>1</sup>	\$0.73 <sup>1</sup>	\$0.285 <sup>1</sup>	\$0.055 <sup>1</sup>
Cigars	130% of taxable price per cigar  (taxable price per cigar is 130% of manufacturer's or importer's selling price)	130% of taxable price per cigar  (taxable price per cigar is 130% of manufacturer's or importer's selling price)	130% of taxable price per cigar  (taxable price per cigar is 130% of manufacturer's or importer's selling price)	130% of taxable price per cigar  (taxable price per cigar is 130% of manufacturer's or importer's selling price)	130% of taxable price per cigar  (taxable price per cigar is 130% of manufacturer's or importer's selling price)	\$0.09 <sup>2</sup> \$0.16 <sup>3</sup> \$0.24 <sup>4</sup> \$0.34 <sup>5</sup> \$0.50 <sup>6</sup> \$0.66 <sup>7</sup> \$0.82 <sup>8</sup> \$1.03 <sup>9</sup> \$1.23 <sup>10</sup>	\$0.06 <sup>2</sup> \$0.11 <sup>3</sup> \$0.17 <sup>4</sup> \$0.24 <sup>5</sup> \$0.35 <sup>6</sup> \$0.46 <sup>7</sup> \$0.57 <sup>8</sup> \$0.72 <sup>9</sup> \$0.86 <sup>10</sup>	\$0.05 <sup>2</sup> \$0.10 <sup>3</sup> \$0.15 <sup>4</sup> \$0.21 <sup>5</sup> \$0.31 <sup>6</sup> \$0.41 <sup>7</sup> \$0.51 <sup>8</sup> \$0.64 <sup>9</sup> \$0.77 <sup>10</sup>	\$0.02 <sup>2</sup> \$0.04 <sup>3</sup> \$0.06 <sup>4</sup> \$0.08 <sup>5</sup> \$0.12 <sup>6</sup> \$0.16 <sup>7</sup> \$0.20 <sup>8</sup> \$0.25 <sup>9</sup> \$0.30 <sup>10</sup>	\$0.01 <sup>2</sup> \$0.02 <sup>3</sup> \$0.03 <sup>4</sup> \$0.04 <sup>5</sup> \$0.06 <sup>6</sup> \$0.08 <sup>7</sup> \$0.10 <sup>11</sup>

<sup>1</sup> per 25 grams or part thereof

<sup>2</sup> per cigar where the retail selling price is between 0-5 cents

<sup>3</sup> per cigar where the retail selling price is between 6-10 cents

<sup>4</sup> per cigar where the retail selling price is between 11-15 cents

<sup>5</sup> per cigar where the retail selling price is between 16-20 cents

<sup>6</sup> per cigar where the retail selling price is between 21-30 cents

<sup>7</sup> per cigar where the retail selling price is between 31-40 cents

<sup>8</sup> per cigar where the retail selling price is between 41-50cents

<sup>9</sup> per cigar where the retail selling price is between 51-60 cents

<sup>10</sup> per cigar where the retail selling price is over 60 cents

<sup>11</sup> for 1974 up to 1986 only - per cigar where the retail selling price is over 40 cents

### Insurance Tax Rates

Effective Date	Effective January 1 2021	November 1980	1976
Insurance Premium Tax Rate	4%	2%	2%
Fire Prevention Tax Rate <sup>(1)</sup>	-	Additional 1%	-

(1) Additional 1% applied to Fire, Fire Risk on Hand, Property Damage, Miscellaneous between November 1, 1980 and December 31, 2020. The additional 1% rate was eliminated effective January 1, 2021.