

INTESTACY THROUGHOUT CANADA



Province	Spouse and one child	Spouse and children
Alberta	If all children are also children of surviving spouse, entire estate goes to spouse; if any of the children are not also children of the surviving spouse, the spouse gets the greater of \$150,000 or 50% of the value of the estate, and the children receive the remainder of the estate.	
British Columbia	If all children are also children of the surviving spouse, first \$300,000 + half of the remainder goes to the spouse; if any of the children are not also children of the surviving spouse, the first \$150,000 goes to the spouse, 50% of the balance goes to the spouse, 50% of the balance to the children equally.	
Manitoba	If all children are also children of surviving spouse, entire estate goes to spouse; if any of the children are not also children of surviving spouse, greater of \$50,000 or half of the estate goes to the spouse. Remainder of estate is split 50% between spouse and children.	
New Brunswick	Marital property to spouse; balance split equally.	Marital property to spouse; 1/3 balance to spouse; 2/3 of balance to children.
Newfoundland and Labrador	Split equally.	1/3 to spouse; 2/3 to children.
Northwest Territories and Nunavut	First \$100,000 to spouse, balance split equally.	First \$200,000 to spouse; 1/3 of balance to spouse; 2/3 of balance to children.
Nova Scotia	First \$50,000 to spouse, balance split equally.	First \$50,000 to spouse; 1/3 of balance to spouse; 2/3 of balance to children.
Ontario	First \$350,000 to spouse, balance split equally.	First \$350,000 to spouse; 1/3 of the balance to spouse; 2/3 of the balance to children.
Prince Edward Island	Split equally.	1/3 to spouse; 2/3 to children.
Quebec	Spouse is entitled to their portion of family patrimony and then 1/3 of the remainder; 2/3 of the remainder to child.	Spouse is entitled to their portion of the family patrimony. The remainder of the estate will be divided 1/3 to spouse and 2/3 to children.
Saskatchewan	First \$200,000 to spouse; balance split equally.	First \$200,000 to spouse; 1/3 balance to spouse, 2/3 balance to children.
Yukon	First \$75,000 to spouse, balance split equally.	First \$75,000 to spouse; 1/3 balance to spouse, 2/3 balance to children.

Spouse in AB includes an "adult interdependent partner". In B.C. and SK this includes a common-law partner. In NS includes a domestic partner. In QC this includes a civil union couple. In NT/NU this includes a common-law couple but not a same-sex couple.

Specific rules regarding household furnishings and a spouse's ability to elect are unique in some provinces.

Source: [AB Wills and Succession Act \(WSA\)](#), [BC Wills, Estates and Succession Act \(WESA\)](#), [MB Intestate Succession Act \(MB\)](#), [NB Devolution of Estates Act](#), [NL The Intestate Succession Act \(Newfoundland and Labrador\)](#), [NS Intestate Succession Act \(NS\)](#), [NT Intestate Succession Act \(NT\)](#), [NU Intestate Succession Act \(NU\)](#), [ON Succession Law Reform Act](#), [PE The Probate Act](#), [QC The Civil Code of Quebec](#), [SK Intestate Succession Act, 2019 \(SK\)](#), [YK Estate Administration Act](#)

Visit us at ci.com/en/tax-retirement-and-estate-planning



IMPORTANT DISCLAIMERS

This communication is published by CI Global Asset Management ("CI GAM"). Any commentaries and information contained in this communication are provided as a general source of information and should not be considered personal investment advice. Facts and data provided by CI GAM and other sources are believed to be reliable as at the date of publication. Certain statements contained in this communication are based in whole or in part on information provided by third parties and CI GAM has taken reasonable steps to ensure their accuracy.

Market conditions may change which may impact the information contained in this document. Information in this communication is not intended to provide legal, accounting, investment or tax advice, and should not be relied upon in that regard. Professional advisors should be consulted prior to acting on the basis of the information contained in this communication.

You may not modify, copy, reproduce, publish, upload, post, transmit, distribute, or commercially exploit in any way any content included in this communication. You may download this communication for your activities as a financial advisor provided you keep intact all copyright and other proprietary notices. Unauthorized downloading, re-transmission, storage in any medium, copying, redistribution, or republication for any purpose is strictly prohibited without the written permission of CI GAM.

CI Global Asset Management is a registered business name of CI Investments Inc.

©CI Investments Inc. 2021. All rights reserved.

Published: May 31, 2021

21-05-341762_E (05/21)