

Personal Income Tax Components — 2024

(Prepared from information available as of June 7, 2024)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	
	20.50%	\$55,867	
	26.00%	\$111,733	
	29.00%	\$173,205	
	33.00%	\$246,752	
Alberta	10.00%	\$0	
	12.00%	\$148,269	
	13.00%	\$177,922	
	14.00%	\$237,230	
	15.00%	\$355,845	
British Columbia	5.06%	\$0	
	7.70%	\$47,937	
	10.50%	\$95,875	
	12.29%	\$110,076	
	14.70%	\$133,664	
	16.80%	\$181,232	
	20.50%	\$252,752	
Manitoba	10.80%	\$0	
	12.75%	\$47,000	
	17.40%	\$100,000	
New Brunswick	9.40%	\$0	No surtax
	14.00%	\$49,958	
	16.00%	\$99,916	
	19.50%	\$185,064	
Newfoundland and Labrador	8.70%	\$0	
	14.50%	\$43,198	
	15.80%	\$86,395	
	17.80%	\$154,244	
	19.80%	\$215,943	
	20.80%	\$275,870	
	21.30%	\$551,739	
	21.80%	\$1,103,478	
Northwest Territories	5.90%	\$0	
	8.60%	\$50,597	
	12.20%	\$101,198	
	14.05%	\$164,525	
Nova Scotia	8.79%	\$0	
	14.95%	\$29,590	
	16.67%	\$59,180	
	17.50%	\$93,000	
	21.00%	\$150,000	
Nunavut	4.00%	\$0	
	7.00%	\$53,268	
	9.00%	\$106,537	
	11.50%	\$173,205	
Ontario²	5.05%	\$0	20% of tax above \$5,554 + 36% of tax above \$7,108
	9.15%	\$51,446	
	11.16%	\$102,894	
	12.16%	\$150,000	
	13.16%	\$220,000	
Prince Edward Island	9.65%	\$0	
	13.63%	\$32,656	
	16.65%	\$64,313	
	18.00%	\$105,000	
	18.75%	\$140,000	
Quebec^{1,2}	14.00%	\$0	No surtax
	19.00%	\$51,780	
	24.00%	\$103,545	
	25.75%	\$126,000	
Saskatchewan	10.50%	\$0	
	12.50%	\$52,057	
	14.50%	\$148,734	
Yukon	6.40%	\$0	
	9.00%	\$55,867	
	10.90%	\$111,733	
	12.80%	\$173,205	
	15.00%	\$500,000	

	Basic Tax		Surtax
	Rates	Brackets	
Non-residents ³	7.20%	\$0	No surtax
	9.84%	\$55,867	
	12.48%	\$111,733	
	13.92%	\$173,205	
	15.84%	\$246,752	

Notes:

1. In Quebec, federal tax is reduced by 16.5% for Quebec's abatement of basic federal tax.
2. Individuals may also be subject to provincial health levies. See **Provincial Health Care Premiums – 2024**.
3. Instead of provincial or territorial tax, non-residents pay an additional 48% of basic federal tax on income taxable in Canada that is not earned in a province or territory. Non-residents are subject to provincial or territorial rates (in this table) on employment income earned, and business income connected with a permanent establishment, in the respective province or territory. Different rates may apply to non-residents in other circumstances.