

# Personal Income Tax Components — 2022

(Prepared from information available as of June 10, 2022)

		Basic Tax		Surtax
		Rates	Brackets	
<b>Federal<sup>1</sup></b>		15.00%	\$0	
		20.50%	\$50,197	
		26.00%	\$100,392	
		29.00%	\$155,625	
		33.00%	\$221,708	
<b>Alberta</b>		10.00%	\$0	
		12.00%	\$131,220	
		13.00%	\$157,464	
		14.00%	\$209,952	
		15.00%	\$314,928	
<b>British Columbia</b>		5.06%	\$0	
		7.70%	\$43,070	
		10.50%	\$86,141	
		12.29%	\$98,901	
		14.70%	\$120,094	
		16.80%	\$162,832	
<b>Manitoba</b>		10.80%	\$0	
		12.75%	\$34,431	
		17.40%	\$74,416	
<b>New Brunswick</b>		9.40%	\$0	No surtax
		14.82%	\$44,887	
		16.52%	\$89,775	
		17.84%	\$145,955	
		20.30%	\$166,280	
<b>Newfoundland and Labrador</b>		8.70%	\$0	
		14.50%	\$39,147	
		15.80%	\$78,294	
		17.80%	\$139,780	
		19.80%	\$195,693	
		20.80%	\$250,000	
		21.30%	\$500,000	
	21.80%	\$1,000,000		
<b>Northwest Territories</b>		5.90%	\$0	
		8.60%	\$45,462	
		12.20%	\$90,927	
		14.05%	\$147,826	
<b>Nova Scotia</b>		8.79%	\$0	
		14.95%	\$29,590	
		16.67%	\$59,180	
		17.50%	\$93,000	
		21.00%	\$150,000	
<b>Nunavut</b>		4.00%	\$0	
		7.00%	\$47,862	
		9.00%	\$95,724	
		11.50%	\$155,625	
<b>Ontario<sup>2</sup></b>		5.05%	\$0	20% of tax above \$4,991 + 36% of tax above \$6,387
		9.15%	\$46,226	
		11.16%	\$92,454	
		12.16%	\$150,000	
<b>Prince Edward Island</b>		13.16%	\$220,000	10% of tax above \$12,500
		9.80%	\$0	
		13.80%	\$31,984	
<b>Quebec<sup>1, 2</sup></b>		16.70%	\$63,969	
		15.00%	\$0	
		20.00%	\$46,295	
		24.00%	\$92,580	
<b>Saskatchewan</b>		25.75%	\$112,655	No surtax
		10.50%	\$0	
		12.50%	\$46,773	
<b>Yukon</b>		14.50%	\$133,638	
		6.40%	\$0	
		9.00%	\$50,197	
		10.90%	\$100,392	
		12.80%	\$155,625	
	15.00%	\$500,000		

	Basic Tax		Surtax
	Rates	Brackets	
<b>Non-residents<sup>3</sup></b>	7.20%	\$0	No surtax
	9.84%	\$50,197	
	12.48%	\$100,392	
	13.92%	\$155,625	
	15.84%	\$221,708	

**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 – 2022**.
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.