

Personal Income Tax Components — 2020

(Prepared from information available as of June 10, 2020)

	Basic Tax		Surtax
	Rates	Brackets	
Federal¹	15.00%	\$0	
	20.50%	\$48,535	
	26.00%	\$97,069	
	29.00%	\$150,473	
	33.00%	\$214,368	
Alberta	10.00%	\$0	
	12.00%	\$131,220	
	13.00%	\$157,464	
	14.00%	\$209,952	
	15.00%	\$314,928	
British Columbia	5.06%	\$0	
	7.70%	\$41,725	
	10.50%	\$83,451	
	12.29%	\$95,812	
	14.70%	\$116,344	
	16.80%	\$157,748	
	20.50% ³	\$220,000 ³	
Manitoba	10.80%	\$0	
	12.75%	\$33,389	
	17.40%	\$72,164	
New Brunswick	9.68%	\$0	No surtax
	14.82%	\$43,401	
	16.52%	\$86,803	
	17.84%	\$141,122	
	20.30%	\$160,776	
Newfoundland and Labrador²	8.70%	\$0	
	14.50%	\$37,929	
	15.80%	\$75,858	
	17.30%	\$135,432	
	18.30%	\$189,604	
Northwest Territories	5.90%	\$0	
	8.60%	\$43,957	
	12.20%	\$87,916	
	14.05%	\$142,932	
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%	\$46,277	
	9.00%	\$92,555	
	11.50%	\$150,473	
Ontario²	5.05%	\$0	20% of tax above \$4,830 + 36% of tax above \$6,182
	9.15%	\$44,740	
	11.16%	\$89,482	
	12.16%	\$150,000	
	13.16%	\$220,000	
Prince Edward Island	9.80%	\$0	10% of tax above \$12,500
	13.80%	\$31,984	
	16.70%	\$63,969	
Quebec^{1, 2}	15.00%	\$0	
	20.00%	\$44,545	
	24.00%	\$89,080	
	25.75%	\$108,390	
Saskatchewan	10.50%	\$0	No surtax
	12.50%	\$45,225	
	14.50%	\$129,214	
Yukon	6.40%	\$0	
	9.00%	\$48,535	
	10.90%	\$97,069	
	12.80%	\$150,473	
	15.00%	\$500,000	
Non-residents⁴	7.20%	\$0	No surtax
	9.84%	\$48,535	
	12.48%	\$97,069	
	13.92%	\$150,473	
	15.84%	\$214,368	

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 – 2020**.
3. British Columbia's rates and brackets reflect the province's proposed new top personal income tax rate of 20.5% that applies on taxable income above \$220,000.
4. 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.